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## Affordable Care Act Reporting

The Affordable Care Act's (ACA) "employer mandate" takes effect in 2015. The mandate requires that all businesses with over 50 full-time equivalent (FTE) employees provide health insurance for their full-time employees, or pay a per month "Employer Shared Responsibility Payment" on their federal tax return. Large employers (those with 50 or more full-time equivalent employees) are also required to begin employer mandate reporting for the 2015 tax year.

In 2015, if you have 50+ full-time equivalent employees, all employees who work over 130 hours a month must have their 2015 hours tracked. You are required to offer health care coverage to all full-time employees, plus you must report all full-time employee information as required to the IRS at the end of 2015.

There are penalties for non-compliance with the ACA's requirements. If you have 50-99 full-time employees, penalties will be assessed in **2017 based on 2016 data**. For those with 100+ full-time employees, penalties will be assessed in **2016 based on 2015 data**.

GTM can help you stay compliant with our ACA reporting capabilities. Accessed directly through our Evolution payroll system, we can assist you with your required reports as follows:

- Through the Evolution ACA reports, on a day-to-day, ongoing basis, we will be able to identify all of your full-time equivalent employees, and keep an accurate count as employees leave and new ones are hired.
- We are ready to provide annual reporting for companies with 50+ full-time equivalent employees beginning in 2015, using the 1094/1095 series forms.

Please contact your Account Manager to learn more about GTM can help with your ACA reporting to ensure you are compliant.



We're  
Ready  
for ACA  
Reporting -  
Are You?

For more information,  
call  
(518) 373-4111