

IRS Releases Guidance on Furnishing ACA Form 1095

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PRACTICES Employee Benefits and Executive Compensation

As we previously reported [here](#), the Paperwork Burden Reduction Act permits “applicable large employers”, as defined in the Affordable Care Act, to post a notice regarding the availability of the Form 1095 instead of distributing it to each affected employee or former employee. On February 21, 2025, the IRS issued Notice 2025-15, which provides further guidance on posting such notice:

- The notice must be posted on the employer or insurer website, in an area reasonably accessible to all current and former employees, accompanied by an email address and a physical address to make requests and a telephone number for any questions.
- The notice must be clear, conspicuous, and accessible to anyone entitled to a Form 1095.
- The notice must be posted by the due date for furnishing the Form 1095, including the 30-day automatic extension, if applicable.
- The notice must be retained in the same place on the website through October 15th of the year following the calendar year to which the notice relates.
- If requested by a person entitled to receive a Form 1095, a copy of the Form 1095 must be furnished by the later of January 31st of the year following the year to which such Form 1095 relates or 30 days after the request.

Notice 2025-15 is available [here](#).