

# Savoy Guide – New Jersey Shared Responsibility Reporting: What Employers Need to Do

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Effective for Tax Year 2019, New Jersey's 1095 compliance requirements for their individual state mandate will take effect. Employers situated in New Jersey or who employ New Jersey residents must now comply with these requirements by sending the 1095 forms to the New Jersey government using the same system for filing W-2 paperwork, the MFT SecureTransport system.

Employers and other coverage providers must send this information to the State for processing; however, on March 19, 2020, the deadline was extended from March 31, 2020 to May 15, 2020. No further extensions are expected. The deadline to send these forms to primary enrollees is still March 2, 2020 and has not been extended.

Employers are expected to send either form 1095-C or 1095-B. Employers or Insurers can send a 1095-C form in addition to or in lieu of the 1095-B form. Currently, the 1094 forms are not required but will be accepted if they are sent with the 1095. New Jersey requires only Parts I and III of Form 1095-C be completed but will accept fully completed forms as well.

Several payroll companies and third-party administrators file these forms on behalf of their clients, but not all. It is suggested employers check with their vendor to ensure they are filing the appropriate forms.

## **Filing Requirements by Employer Size and Coverage Type**

For more information, please click [HERE](#) to view a chart with a brief outline on the filing requirements by employer size and coverage type.

For further information, please visit:

[nj.gov/treasury/njhealthinsurancemandate/Employers.shtml](http://nj.gov/treasury/njhealthinsurancemandate/Employers.shtml).

If you have any questions, please contact **Brown & Brown Benefit Advisors** at 888-537-2829 or [click here for email](#).