

(2) Time for furnishing statements

The written statement required under paragraph (1) shall be furnished on or before January 31 of the year following the calendar year for which the return under subsection (a) was required to be made.

(3)¹ Alternative manner of furnishing statements

For purposes of this subsection, any person required to make a return under subsection (a) shall be treated as timely furnishing the written statement required under paragraph (1) if—

(A) such person provides clear, conspicuous, and accessible notice (at such time and in such manner as the Secretary may provide) that any individual to whom a statement would otherwise be required to be furnished under paragraph (1) may request a copy of such statement, and

(B) such person, on request of any such individual, furnishes a copy of such statement to such individual not later than the later of—

- (i) January 31 of the year following the calendar year for which the return under subsection (a) was required to be made, or
- (ii) 30 days after the date of such request.

(3)¹ Electronic delivery

An individual shall be deemed to have consented to receive the statement under this subsection in electronic form if such individual has affirmatively consented at any prior time, to the person required to make such statement, to receive such statement in electronic form. The preceding sentence shall not apply if the individual revokes such consent in writing.

(d) Coverage provided by governmental units

In the case of coverage provided by any governmental unit or any agency or instrumentality thereof, the officer or employee who enters into the agreement to provide such coverage (or the person appropriately designated for purposes of this section) shall make the returns and statements required by this section.

(e) Minimum essential coverage

For purposes of this section, the term “minimum essential coverage” has the meaning given such term by section 5000A(f).

(Added Pub. L. 111-148, title I, §1502(a), Mar. 23, 2010, 124 Stat. 250; Pub. L. 118-167, §2(a), Dec. 23, 2024, 138 Stat. 2584; Pub. L. 118-168, §§2(a), 3(b), Dec. 23, 2024, 138 Stat. 2586.)

Editorial Notes

REFERENCES IN TEXT

Sections 1311, 1402, and 1412 of the Patient Protection and Affordable Care Act, referred to in subsec. (b)(1)(B)(iii), are classified to sections 18031, 18071, and 18082, respectively, of Title 42, The Public Health and Welfare.

AMENDMENTS

2024—Subsec. (b)(1). Pub. L. 118-168, §2(a), inserted concluding provisions.

¹ So in original. Two pars. (3) have been enacted.

Subsec. (c)(3). Pub. L. 118-168, §3(b), added par. (3) relating to electronic delivery.

Pub. L. 118-167 added par. (3) relating to alternative manner of furnishing statements.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2024 AMENDMENT

Pub. L. 118-168, §2(b), Dec. 23, 2024, 138 Stat. 2586, provided that: “The amendment made by this section [amending this section] shall apply to returns the due date for which is after December 31, 2024.”

Pub. L. 118-168, §3(c), Dec. 23, 2024, 138 Stat. 2587, provided that: “The amendments made by this section [amending this section and section 6056 of this title] shall apply to statements the due date for which is after December 31, 2024.”

Pub. L. 118-167, §2(c), Dec. 23, 2024, 138 Stat. 2585, provided that: “The amendments made by this section [amending this section and section 6056 of this title] shall apply to statements with respect to returns for calendar years after 2023.”

EFFECTIVE DATE

Pub. L. 111-148, title I, §1502(e), Mar. 23, 2010, 124 Stat. 252, provided that: “The amendments made by this section [enacting this section and section 18092 of Title 42, The Public Health and Welfare, and amending section 6724 of this title] shall apply to calendar years beginning after 2013.”

§ 6056. Certain employers required to report on health insurance coverage

(a) In general

Every applicable large employer required to meet the requirements of section 4980H with respect to its full-time employees during a calendar year shall, at such time as the Secretary may prescribe, make a return described in subsection (b).

(b) Form and manner of return

A return is described in this subsection if such return—

- (1) is in such form as the Secretary may prescribe, and
- (2) contains—

(A) the name, date, and employer identification number of the employer,

(B) a certification as to whether the employer offers to its full-time employees (and their dependents) the opportunity to enroll in minimum essential coverage under an eligible employer-sponsored plan (as defined in section 5000A(f)(2)),

(C) if the employer certifies that the employer did offer to its full-time employees (and their dependents) the opportunity to so enroll—

(i) the length of any waiting period (as defined in section 2701(b)(4) of the Public Health Service Act) with respect to such coverage,

(ii) the months during the calendar year for which coverage under the plan was available,

(iii) the monthly premium for the lowest cost option in each of the enrollment categories under the plan, and

(iv) the employer share of the total allowed costs of benefits provided under the plan,

(D) the number of full-time employees for each month during the calendar year,

(E) the name, address, and TIN of each full-time employee during the calendar year and the months (if any) during which such employee (and any dependents) were covered under any such health benefits plans, and

(F) such other information as the Secretary may require.

The Secretary shall have the authority to review the accuracy of the information provided under this subsection, including the applicable large employer's share under paragraph (2)(C)(iv).

(c) Statements to be furnished to individuals with respect to whom information is reported

(1) In general

Every person required to make a return under subsection (a) shall furnish to each full-time employee whose name is required to be set forth in such return under subsection (b)(2)(E) a written statement showing—

(A) the name and address of the person required to make such return and the phone number of the information contact for such person, and

(B) the information required to be shown on the return with respect to such individual.

(2) Time for furnishing statements

The written statement required under paragraph (1) shall be furnished on or before January 31 of the year following the calendar year for which the return under subsection (a) was required to be made.

(3)¹ Alternative manner of furnishing statements

For purposes of this subsection, any person required to make a return under subsection (a) shall be treated as timely furnishing the written statement required under paragraph (1) if—

(A) such person provides clear, conspicuous, and accessible notice (at such time and in such manner as the Secretary may provide) that any individual to whom a statement would otherwise be required to be furnished under paragraph (1) may request a copy of such statement, and

(B) such person, on request of any such individual, furnishes a copy of such statement to such individual not later than the later of—

- (i) January 31 of the year following the calendar year for which the return under subsection (a) was required to be made, or
- (ii) 30 days after the date of such request.

(3)¹ Electronic delivery

An individual shall be deemed to have consented to receive the statement under this subsection in electronic form if such individual has affirmatively consented at any prior time, to the person who is the employer of the individual during the calendar year to which the statement relates, to receive such statement in electronic form. The preceding

sentence shall not apply if the individual revokes such consent in writing.

(d) Coordination with other requirements

To the maximum extent feasible, the Secretary may provide that—

(1) any return or statement required to be provided under this section may be provided as part of any return or statement required under section 6051 or 6055, and

(2) in the case of an applicable large employer offering health insurance coverage of a health insurance issuer, the employer may enter into an agreement with the issuer to include information required under this section with the return and statement required to be provided by the issuer under section 6055.

(e) Coverage provided by governmental units

In the case of any applicable large employer which is a governmental unit or any agency or instrumentality thereof, the person appropriately designated for purposes of this section shall make the returns and statements required by this section.

(f) Definitions

For purposes of this section, any term used in this section which is also used in section 4980H shall have the meaning given such term by section 4980H.

(Added and amended Pub. L. 111-148, title I, §1514(a), title X, §§10106(g), 10108(j)(1)-(3)(D), Mar. 23, 2010, 124 Stat. 256, 911, 914, 915; Pub. L. 112-10, div. B, title VIII, §1858(b)(5), Apr. 15, 2011, 125 Stat. 169; Pub. L. 118-167, §2(b), Dec. 23, 2024, 138 Stat. 2584; Pub. L. 118-168, §3(a), Dec. 23, 2024, 138 Stat. 2586.)

Editorial Notes

REFERENCES IN TEXT

Section 2701 of the Public Health Service Act, referred to in subsec. (b)(2)(C)(i), was classified to section 300gg of this title, was renumbered section 2704, effective for plan years beginning on or after Jan. 1, 2014, with certain exceptions, and amended by Pub. L. 111-148, title I, §§1201(2), 1563(c)(1), formerly §1562(c)(1), title X, §10107(b)(1), Mar. 23, 2010, 124 Stat. 154, 264, 911, and was transferred to section 300gg-3 of this title. A new section 2701, related to fair health insurance premiums, was added and amended by Pub. L. 111-148, title I, §1201(4), title X, §10103(a), Mar. 23, 2010, 124 Stat. 155, 892, and is classified to section 300gg of this title.

PRIOR PROVISIONS

A prior section 6056, added Pub. L. 91-172, title I, §101(d)(3), Dec. 30, 1969, 83 Stat. 521; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834, required an annual report by private foundations having at least \$5,000 of assets at any time during a taxable year, and prescribed contents, form and availability of the report, prior to repeal by Pub. L. 96-603, §1(c), Dec. 28, 1980, 94 Stat. 3504.

AMENDMENTS

2024—Subsec. (c)(3). Pub. L. 118-168 added par. (3) relating to electronic delivery.

Pub. L. 118-167 added par. (3) relating to alternative manner of furnishing statements.

2011—Subsec. (a). Pub. L. 112-10, §1858(b)(5)(A), struck out “and every offering employer” after “calendar year”.

Subsec. (b)(2)(C). Pub. L. 112-10, §1858(b)(5)(B), struck out “in the case of an applicable large employer,” be-

¹ So in original. Two pars. (3) have been enacted.

fore “the length” in cl. (i), inserted “and” at the end of cl. (iii), struck out “and” after “plan,” at the end of cl. (iv), and struck out cl. (v) which read as follows: “in the case of an offering employer, the option for which the employer pays the largest portion of the cost of the plan and the portion of the cost paid by the employer in each of the enrollment categories under such option.”

Subsecs. (d)(2), (e). Pub. L. 112-10, § 1858(b)(5)(C), struck out “or offering employer” after “large employer”.

Subsec. (f). Pub. L. 112-10, § 1858(b)(5)(D), amended subsec. (f) generally. Prior to amendment, subsec. (f) defined the term “offering employer” and provided that any term used in this section which was also used in section 4980H of this title would have the meaning given such term by section 4980H.

2010—Pub. L. 111-148, § 10108(j)(3)(A), substituted “Certain” for “Large” in section catchline.

Subsec. (a). Pub. L. 111-148, § 10108(j)(1), inserted “and every offering employer” before “shall”.

Subsec. (b). Pub. L. 111-148, § 10106(g), inserted at end “The Secretary shall have the authority to review the accuracy of the information provided under this subsection, including the applicable large employer’s share under paragraph (2)(C)(iv).”

Subsec. (b)(2)(C)(i). Pub. L. 111-148, § 10108(j)(3)(B)(i), inserted “in the case of an applicable large employer,” before “the length”.

Subsec. (b)(2)(C)(iii). Pub. L. 111-148, § 10108(j)(3)(B)(ii), struck out “and” at end.

Subsec. (b)(2)(C)(iv). Pub. L. 111-148, § 10108(j)(3)(B)(iv), inserted “and” at end.

Pub. L. 111-148, § 10108(j)(3)(B)(iii), which directed substitution of “employer” for “applicable large employer”, was executed by making the substitution for “applicable large employer’s”, to reflect the probable intent of Congress.

Subsec. (b)(2)(C)(v). Pub. L. 111-148, § 10108(j)(3)(B)(v), added cl. (v).

Subsecs. (d)(2), (e). Pub. L. 111-148, § 10108(j)(3)(C), (D), inserted “or offering employer” after “applicable large employer”.

Subsec. (f). Pub. L. 111-148, § 10108(j)(2), amended subsec. (f) generally. Prior to amendment, text read as follows: “For purposes of this section, any term used in this section which is also used in section 4980H shall have the meaning given such term by section 4980H.”

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2024 AMENDMENT

Amendment by Pub. L. 118-168 applicable to statements the due date for which is after Dec. 31, 2024, see section 3(c) of Pub. L. 118-168, set out as a note under section 6055 of this title.

Amendment by Pub. L. 118-167 applicable to statements with respect to returns for calendar years after 2023, see section 2(c) of Pub. L. 118-167, set out as a note under section 6055 of this title.

EFFECTIVE DATE OF 2011 AMENDMENT

Amendment by Pub. L. 112-10 effective as if included in the provisions of, and the amendments made by, the provisions of Pub. L. 111-148 to which it relates, see section 1858(d) of Pub. L. 112-10, set out as a note under section 36B of this title.

EFFECTIVE DATE OF 2010 AMENDMENT

Pub. L. 111-148, title X, § 10108(j)(4), Mar. 23, 2010, 124 Stat. 915, provided that: “The amendments made by this subsection [amending this section and section 6724 of this title] shall apply to periods beginning after December 31, 2013.”

EFFECTIVE DATE

Pub. L. 111-148, title I, § 1514(d), Mar. 23, 2010, 124 Stat. 258, provided that: “The amendments made by this section [enacting this section and amending section 6724 of

this title] shall apply to periods beginning after December 31, 2013.”

SUBPART E—REGISTRATION OF AND INFORMATION CONCERNING PENSION, ETC., PLANS

Sec.	
6057.	Annual registration, etc.
6058.	Information required in connection with certain plans of deferred compensation.
6059.	Periodic report by actuary. ¹

Editorial Notes

AMENDMENTS

1974—Pub. L. 93-406, title II, § 1031(a), Sept. 2, 1974, 88 Stat. 943, added subpart heading and analysis of sections.

§ 6057. Annual registration, etc.

(a) Annual registration

(1) General rule

Within such period after the end of a plan year as the Secretary may by regulations prescribe, the plan administrator (within the meaning of section 414(g)) of each plan to which the vesting standards of section 203 of part 2 of subtitle B of title I of the Employee Retirement Income Security Act of 1974 applies for such plan year shall file a registration statement with the Secretary.

(2) Contents

The registration statement required by paragraph (1) shall set forth—

(A) the name of the plan,

(B) the name and address of the plan administrator,

(C) the name and taxpayer identifying number of each participant in the plan—

(i) who, during such plan year, separated from the service covered by the plan,

(ii) who is entitled to a deferred vested benefit under the plan as of the end of such plan year, and

(iii) with respect to whom retirement benefits were not paid under the plan during such plan year,

(D) the nature, amount, and form of the deferred vested benefit to which such participant is entitled, and

(E) such other information as the Secretary may require.

At the time he files the registration statement under this subsection, the plan administrator shall furnish evidence satisfactory to the Secretary that he has complied with the requirement contained in subsection (e).

(b) Notification of change in status

Any plan administrator required to register under subsection (a) shall also notify the Secretary, at such time as may be prescribed by regulations, of—

(1) any change in the name of the plan,

(2) any change in the name or address of the plan administrator,

(3) the termination of the plan, or

(4) the merger or consolidation of the plan with any other plan or its division into two or more plans.

¹ So in original. Does not conform to section catchline.