

Publications

Labor and Employment Alert: Deadline to Distribute 2018 Form 1095-Cs to Employees Extended

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On November 29, 2018, the IRS **announced** a 32-day extension of the deadline to distribute 2018 Form 1095-Cs to employees. **Original Deadline Automatic Extended Deadline** **Distribution to employees January 31, 2019 March 4, 2019** (32-day extension)

The IRS did not extend the deadline to file 2018 Forms 1094-C and 1095-C. Those deadlines are: **Deadline Electronic filing with IRS April 1, 2019 Paper filing with IRS February 28, 2019** (paper filing only permitted for an entity filing fewer than 250 Form 1095-Cs)

You can get an automatic 30-day extension of the filing deadline by filing IRS Form 8809, *Application for Extension of Time to File Information Returns*, before the original filing deadline.

The IRS also extended a good faith compliance standard to the 2018 Form 1095-Cs. This means that the IRS will not impose penalties as a result of incorrect information in Form 1095-Cs (such as incorrect Social Security numbers or dates of birth), provided you made a good faith effort to comply and the Forms were distributed and filed by the applicable deadlines.

2019 Indexed Amounts

The dollar limit on health care flexible spending accounts (FSAs) was increased from \$2,650 to \$2,700 for 2019. However, the November 15, 2018 announcement of the increase was – as usual – too late to be useful: many employers had already launched 2019 open enrollment, still capping health care FSAs at \$2,650. A table listing 2019 indexed amounts related to health benefits is available [here](#).