

## Helping you prepare & file your 1094-B and 1095-B tax forms Ohio Farm Bureau Health Benefits Plan

As an employer (“plan sponsor”) who has chosen a self-funded arrangement, you are required to file forms 1094-B transmittal form (cover sheet) and 1095-B (individual return) with the Internal Revenue Service (IRS).

For the 2024 tax filing year, Anthem will prepare 1094-B and 1095-B forms for Ohio Farm Bureau Health Benefits Plan covered employer groups and post to Anthem’s employer portal. Additionally, the Ohio Farm Bureau Health Benefits Plan, through its health plan management provider, Consoliplex, will electronically file 1094-B and 1095-B forms with the IRS on behalf of all Ohio Farm Bureau Health Benefits Plan employer groups by March 31, 2025.

To complete the forms, Anthem relies on the information provided by the employer, broker, and members. When using forms populated by Anthem, employers acknowledge and agree that the accuracy of the content is their responsibility. Information or assistance provided by Anthem related to this requirement should not be considered legal or tax advice or compliance guidance.

Ohio Farm Bureau Health Benefits Plan employer groups meet the filing requirement when Consoliplex electronically files 1094-B and 1095-B on their behalf. Consoliplex will communicate to employer groups via MEWA.io when filings have been submitted. Once acknowledged by the IRS, Consoliplex will provide a confirmation notice with IRS receipt ID number via MEWA.io. **Ohio Farm Bureau Health Benefits Plan employer groups cannot opt of this process. For questions or more information regarding the 1094-B or 1095-B filing, contact [service@consoliplex.com](mailto:service@consoliplex.com).**

The IRS requires employers who file 10 total forms regardless of type (W-2, 1099, 1094-B/C and 1095-B/C, 5300, and 5500) to file electronically (e-file). [Review this IRS publication](#) for detailed information on filing requirements.

Employers must furnish copies of form 1095-B to their employees in one of two ways:

1. A physical form can be given to all covered employees on or before March 3, 2025.
2. Employers can prominently display a notice on their company website stating that employees may receive a copy of their 1095-B form. The notice must provide an email address, a physical address, and a phone number for employees to utilize should they have questions. The employer must then provide the 2024 1095-B form to the employee within 30 days of receiving the request.

# 1094-B and 1095-B forms will be available on the Anthem Employer Portal no later than January 30th. Consoliplex will file the forms with the IRS no later than March 31, 2025.

## Frequently asked questions

### Where will the 1094-B and 1095-B forms that Anthem prepares for employer groups be available?

The Anthem prepared 1094-B and 1095-B forms will be posted on Anthem's employer portal. Consoliplex will electronically file 1094-B and 1095-B forms with the IRS on behalf of all Ohio Farm Bureau Health Benefits Plan employer groups by March 31, 2025.

### When will forms 1094-B and 1095-B be available on Anthem's employer portal?

The prepared 1094-B and 1095-B will be available in Anthem's employer portal no later than January 30, 2025.

### What if an employer group changed carriers or funding types throughout the year?

If an employer group transitioned between funding solutions, or changed carriers during 2024, employees will receive multiple 1095-B forms.

For employer groups with 50 or fewer employees that had Anthem Balanced Funding coverage, Anthem will prepare forms 1094-B and 1095-B and post to Anthem's employer portal, but the Anthem Balanced Funding employer group will be responsible for the actual filing of the forms related to Anthem Balanced Funding coverage with the IRS.

### Will Anthem be preparing forms 1094-C and 1095-C?

No. In certain instances, employer groups can meet the definition of an applicable large employer (ALE) and would need to complete and file forms 1094-C and 1095-C. It is the employer's responsibility to determine if they are an ALE and whether to file the forms.



**For questions about IRS reporting, please contact your legal and tax professionals.**

