

A large graphic at the top of the page features the text "HR BRIEF" in large, bold, white letters. To the right of "HR" is the date "NOVEMBER 2023" in smaller, white, all-caps letters. The background of the graphic is a dark blue-tinted photograph of two hands, one holding a white document, set against a blurred office background.

HR BRIEF

NOVEMBER 2023

Draft Instructions for 2023 ACA Reporting Released

The IRS has released draft instructions for 2023 Affordable Care Act (ACA) reporting under Internal Revenue Code Sections 6055 and 6056. Draft forms for 2023 reporting were previously released in July.

- The **2023 draft instructions for Forms 1094-B and 1095-B** can be used by providers of minimum essential coverage—including self-insured plan sponsors who are not applicable large employers (ALEs)—to report under Section 6055.
- The **2023 draft instructions for Forms 1094-C and 1095-C** can be used by ALEs to report under Section 6056 as well as for combined Section 6055 and 6056 reporting by ALEs who sponsor self-insured plans.

The latest draft instructions include information on the new electronic filing threshold for information returns required to be filed on or after Jan. 1, 2024, which has been decreased to 10 or more returns (originally, the

threshold was 250 or more returns).

No major changes were made to the draft forms for 2023 reporting; however, certain changes may be made once the forms and instructions are finalized.

Individual statements for 2023 must be furnished within 30 days of Jan. 31, 2024. Because 2024 is a leap year, the deadline for these statements is March 1, 2024. Electronic IRS returns for 2023 must be filed by March 31, 2024. However, since this is a Sunday, electronic returns must be filed by the next business day, which is April 1, 2024.

Impact on Employers

Employers should become familiar with the draft forms and instructions for 2023 calendar year reporting, keeping in mind that these are draft versions only and should not be relied upon for filing.

Employers should also monitor future developments for the release of 2023 final forms and instructions and begin to explore options for filing ACA reporting returns electronically (e.g., working with a third-party vendor to complete the electronic filing).

EEOC Releases Strategic Enforcement Plan for FYs 2024-28

The U.S. Equal Employment Opportunity Commission (EEOC) recently released its [Strategic Enforcement Plan](#) (SEP) for fiscal years (FYs) 2024-28. The SEP establishes the agency's subject matter priorities as it works to prevent and remedy discrimination in the workplace.

In particular, the SEP updates and refines the commission's subject matter priorities to reflect progress in achieving its goals of equal employment while recognizing the challenges that remain in reaching those goals. This plan will help guide the EEOC's work, including outreach, education, technical assistance, enforcement and litigation.

The EEOC's subject matter priorities for FYs 2024-28 include the following:

- Eliminating barriers in recruitment and hiring
- Protecting vulnerable workers and individuals from underserved communities from employment discrimination

- Addressing selected emerging and developing issues, such as protections for workers affected by pregnancy, childbirth or related medical conditions; employment discrimination associated with the long-term effects of COVID-19 symptoms; and technology-related employment discrimination
- Advancing equal pay for all workers
- Preventing and remedying systemic harassment
- Preserving access to the legal system by addressing employment waivers, releases, and nondisclosure and nondisparagement agreements

Employer Takeaways

As the SEP will guide the agency's enforcement priorities for the next five years, employers should consider reviewing the plan to determine how it may impact their organizations. We will keep you apprised of any notable updates.