

## S 3204

### Employer Reporting Improvement Act

**Congress:** 118 (2023–2025, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Nov 2, 2023

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Nov 2, 2023)

**Official Text:** <https://www.congress.gov/bill/118th-congress/senate-bill/3204>

### Sponsor

**Name:** Sen. Warner, Mark R. [D-VA]

**Party:** Democratic • **State:** VA • **Chamber:** Senate

### Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Cortez Masto, Catherine [D-NV]	D · NV		Nov 2, 2023
Sen. Thune, John [R-SD]	R · SD		Nov 2, 2023
Sen. Young, Todd [R-IN]	R · IN		Nov 2, 2023

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Nov 2, 2023

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
118 HR 3801	Identical bill	<b>Dec 23, 2024:</b> Became Public Law No: 118-168.

## **Employer Reporting Improvement Act**

This bill modifies provisions under the Patient Protection and Affordable Care Act that require employers and health insurance providers to prepare tax forms showing proof of minimum essential coverage (1095-B and 1095-C tax forms).

Currently, employers and health insurance providers that provide minimum essential coverage must report this information for each covered individual to the Internal Revenue Service (IRS), including the covered individual's Tax Identification Number (TIN). Employers and providers must also send a copy of this information to the covered individual (through 1095-B and 1095-C tax forms) by January 31 of each year.

The IRS allows for an individual's date of birth to be substituted for the individual's TIN if the TIN is not available. The IRS also allows employers and providers to offer 1095-B and 1095-C tax forms to individuals electronically. The bill provides statutory authority for these flexibilities.

Additionally, under current law, large employers (generally those with 50 or more full-time employees) are subject to an assessment by the IRS if they do not offer affordable minimum essential coverage. The bill requires the IRS to give large employers at least 90 days to respond after sending its first letter about a proposed assessment (Currently, the IRS generally gives 30 days to respond.) It also establishes a six-year statute of limitations for collecting assessments.

## **Actions Timeline**

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- **Nov 2, 2023:** Introduced in Senate
- **Nov 2, 2023:** Read twice and referred to the Committee on Finance.