

## Publication

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03/20/2020

### State of New Jersey Extends Health Coverage State Reporting Deadline

In response to the repeal of the individual health coverage mandate, New Jersey passed the New Jersey Health Insurance Market Preservation Act (the "Act") which generally requires individuals who reside in New Jersey to maintain minimum essential health insurance coverage. In addition, the Act requires health coverage providers, including employers who sponsor self-insured health plans, to provide IRS Forms 1095 to individuals and the State if a full or part-time New Jersey resident is covered. This requirement to report to New Jersey and disclosure to the primary enrollee under the coverage applies, regardless of the size of the employer.

Originally, the deadline to provide the Forms 1095 to the New Jersey Division of Taxation was on or before March 31, 2020. However, on March 19, 2020, that deadline to report to New Jersey was extended to May 15, 2020. Please note that the deadline for sending the Forms 1095 to New Jersey residents was March 2, 2020.

New Jersey does not require IRS Form 1094 to be filed with the Forms 1095. For the 2019 filing year, the IRS requires applicable large employers who are filing Forms 1094 electronically to file by March 31, 2020 (as of the time this article was drafted, this deadline has not been extended). Such Forms 1094 were due to the IRS by February 28, 2020 if they were being filed by mail.

If you have any questions regarding the New Jersey Health Insurance Market Preservation Act or other

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Employee Benefits issues, please do not hesitate to contact Patty Cain, Linda Hoseman or your Neal Gerber Eisenberg attorney.