

Important Dates and Deadlines

Deadlines	Action Items
09/05/26	Implementation Request Form sent to Payroll/Benefit contact list.
09/30/26	District to return signed Implementation Request form.
10/01/26	District Template available on Payroll Services ACA website.
10/01/26- 12/01/26	District to complete template and upload to Payroll Services Secure File Transfer System site by 12/01/26 .
12/02/26 - 12/15/26	Payroll Services team to create draft 1095C and send to District for review and edit if needed.
12/16/26 - 01/12/27	District to validate/edit draft 1095C and return to Payroll Services team by 01/12/27 (the system can only process one (1) round of edits).
01/13/27 - 01/21/27	Payroll Services team will return revised drafts to District for approval (send out for final approval).
01/22/27 - 01/29/27 FINAL	District to return final draft approval of 1095C forms to Payroll Services by 01/29/27 (No edits can be made during this time).
02/05/27	Payroll Services team to send out 1094C to District.
02/09/27 FINAL	District to return signed 1094C to Payroll Services team. NOTE: Any 1095C/1094C received after the Deadlines may delay the submission to the IRS and be subject to corrections and fines. OTHER OPTION: If Deadline is missed, District should have a Back-Up Provider available to generate forms and electronic submit data to the IRS.

- Payroll Services will assume drafts are final if deadlines are missed, will be submitted as is.
- For questions on eligibility and compliance, please consult with your legal, tax and accounting professionals.
- For questions on the Query, Template or 1095C Drafts, please contact Payroll Services at PayrollSvc@sdcoe.net