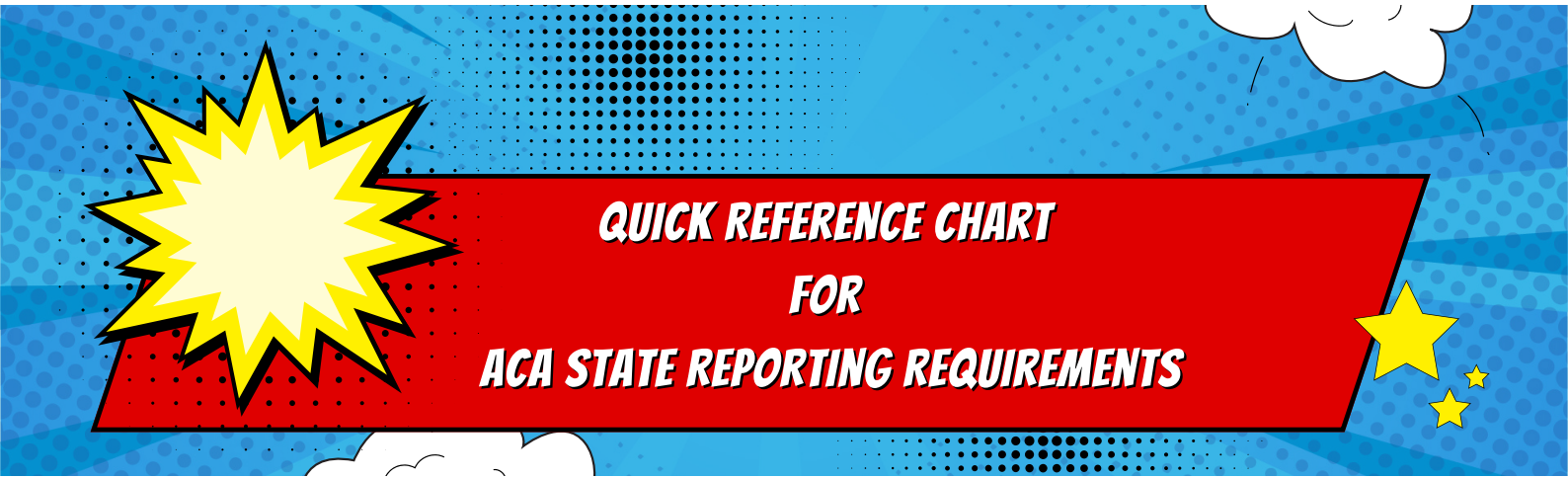




State	Furnishment	Filing	Penalties
California	February 2, 2026	June 1, 2026	\$50 per covered individual not filed on time to the state’s Franchise Tax Board
Massachusetts	February 2, 2026	February 2, 2026	\$50 per form up to a maximum of \$50,000 for failure to distribute forms on time or file on time to the MA Department of Revenue
District of Columbia	Mar 2, 2026	April 30, 2026	None announced so far
New Jersey	Mar 2, 2026	Mar 31, 2026	\$50 per form not filed on time
Rhode Island	Mar 2, 2026	Mar 31, 2026	Reviewed on a case-by-case basis and addressed as facts & circumstances warrant

States to Watch

Several states are actively considering or developing ACA state-level reporting requirements that may impact employers in the near future. **Connecticut, Hawaii, Maryland, Minnesota, and Washington** are among the states to watch closely.

While these states have not finalized mandates or employer reporting obligations for the 2026 filing year, legislative discussions and regulatory proposals are ongoing. **Employers with employees residing in these states should monitor for updates**, as new requirements could be introduced that may affect future compliance and reporting processes. Staying informed about these developments will help ensure your organization remains prepared for any changes in state ACA reporting laws.

Requirements may change. Please consult legal counsel for the latest guidance specific to your organization.