



Rhode Island Department of Revenue

Division of Taxation

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TAX ADMINISTRATION

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
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Division extends deadline for certain reporting on insurance mandate

Employers automatically granted two-month extension, to March 31, 2022

PROVIDENCE, R.I. – The Rhode Island Division of Taxation has extended, until March 31, 2022, the deadline by which employers must file with the Division certain reports involving Rhode Island’s individual health insurance mandate.

The deadline is normally January 31, 2022. The Internal Revenue Service has set its deadline as March 31, 2022, and the Division is following suit.

“The Division’s two-month extension of this particular deadline is a convenience for employers, payroll service providers, and others,” said Rhode Island Tax Administrator Neena Savage. “It is part of our continuing effort to provide taxpayer-friendly and business-friendly services.”

Background

Rhode Island requires its residents to maintain health-care coverage.¹ As part of Rhode Island’s individual health insurance mandate, employers² must send reports each year to the Division of Taxation and to the employer’s employees. The reports must show, among other things, the dates during which the employee had health-care coverage in the previous calendar year. There are two deadlines:

- One deadline requires employers to file the reports with the Division by January 31 of each year. The next such deadline would normally be January 31, 2022, for the 2021 calendar year. However, the Division has extended that deadline to March 31, 2022, matching the federal deadline.³
- The other deadline requires employers to furnish reports to their employees by January 31 of each year. The next such Rhode Island deadline is January 31, 2022. Should the Division extend that deadline, the Division will make a public announcement.

For more information on the mandate: <https://tax.ri.gov/guidance/health-insurance-mandate>.

The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, has normal operating hours of 8:30 a.m. to 3:30 p.m. business days. For more information, contact the Division of Taxation at (401) 574-8829 or see <https://tax.ri.gov/about-us/contact-us>

¹ Known as “minimum essential coverage”.

² And other “applicable entities” as defined in statute.

³ Rhode Island’s deadline is March 31, 2022; for file formats and technical specifications: <https://go.usa.gov/xe5fy>.