Effective for the 2024 reporting year (filed in 2025 and later), employers are no longer required to automatically mail Form 1095-C to all full-time employees. Instead, you must provide a "clear, conspicuous, and accessible" notice of availability on your website, providing the form only upon request within 30 days.

Key Details on **1095-C** Distribution:

- **Notice Requirement: You must post a notice on your website that forms are available upon request.**