USET Employer Mandate Webinar

Overview of Reporting Requirements for Tribal Employers under the ACA.

December 1, 2015
Disclaimer

This training material is for informational purposes only and is not intended as tax or legal advice. Please talk with your attorney or tax professional for specific questions related to your Tribe or Tribal entity as an employer.

In addition, this training material is an introduction to the ACA large employer reporting rules and does not cover all of the rules in the Final Regulations applicable to large employers.
Employer Shared Responsibility Provisions

• For 2015 and after, employers employing 50 full-time employees (or a combination of full-time and part-time employees that is equivalent to 50 full-time employees) will be subject to the Employer Shared Responsibility provisions under section 4980H of the Internal Revenue Code.

• As defined by the statute, a full-time employee is an individual employed on average at least 30 hours of service per week. An employer that meets the 50 full-time employee threshold is referred to as an Applicable Large Employer (ALE).

• Applicable Large Employers (ALE) must offer affordable and adequate health insurance coverage to avoid assessable payments.
How the Mandate Applies to Tribes

The mandate applies to Applicable Large Employers.

• Includes governmental entities (federal, state and tribal governments)
• Additional rules specific to governmental entities have not been issued by the IRS.
• Tribes will need to rely on a “reasonable good-faith interpretation” of the Controlled Group Rules.

In 2015, all tribal governments and other tribal entities will have to comply with the mandate to avoid assessable payments.

• Tribal businesses, organizations and all other entities such as casinos, retail businesses, health centers, nursing homes and non-profit organizations.
• Assessable payments will be determined during the 2016 Tax filing process.
How often is ALE status determined?

• Employers will determine each year, based on their current number of employees, whether they will be considered an Applicable Large Employer for the next year. Note that because employers will be performing this calculation for the first time to determine their status for 2015, there is a transition rule intended to make this first calculation easier.

• Employers average their number of employees across the months in the year to see whether they will be an applicable large employer for the next year.
Transition Rules

In order to be eligible for the relief, an employer must certify that it meets the following conditions:

• **(1) Limited Workforce Size.** The employer must employ on average at least 50 full-time employees (including full-time equivalents) but fewer than 100 full-time employees (including full-time equivalents) on business days during 2014.

• **(2) Maintenance of Workforce and Aggregate Hours of Service.** During the period beginning on Feb. 9, 2014 and ending on Dec. 31, 2014, the employer may not reduce the size of its workforce or the overall hours of service of its employees in order to qualify for the transition relief.

• **(3) Maintenance of Previously Offered Health Coverage.** During the period beginning on Feb. 9, 2014 and ending on Dec. 31, 2015 (or, for employers with non-calendar-year plans, ending on the last day of the 2015 plan year) the employer does not eliminate or materially reduce the health coverage, if any, it offered as of Feb. 9, 2014.
How Assessable Payments are Incurred

The shared responsibility payment applies if an employer does not qualify for transition relief and:

• Does NOT OFFER at least 70%* of its full-time employees (and their dependents) the opportunity to enroll in health insurance coverage; AND a full-time employee receives a premium tax credit or cost sharing reduction in the individual Marketplace.

OR

• Does OFFER at least 70%* of its full-time employees (and their dependents) the opportunity to enroll in minimum essential coverage under an eligible employer-sponsored plan but the coverage is unaffordable or does not provide minimum value. AND a full-time employee receives a premium tax credit or cost sharing reduction in the individual Marketplace.

*After 2015, the requirement increases to 95%
IRS Information Reporting

Applicable Large Employers
   - Forms:
      • 1094-C: Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns
          (due to IRS by 02/29/16 if filing by paper; due by 03/31/2016 if filing electronically)*

      • 1095-C: Employer Provided Health Insurance Offer and Coverage (due to employee no later than 01/31/2016) AND (due to IRS by 02/29/16 if filing by paper; due by 03/31/2016 if filing electronically)

Self-insured Plans
   - Forms:
      • 1094-B: Transmittal of Health Coverage Information Returns
          (due to IRS by 02/29/16 if filing by paper; due by 03/31/2016 if filing electronically)*

      • 1095-B: Health Coverage
          (due to employee no later than 01/31/2016)
Applicable Large Employer Reporting Requirements
Section 6056 of the IRC

• Mandatory beginning in 2015
• Applies to government entities, including federally recognized tribes
• Requires all applicable large employers to file an information return with the IRS and provide statements to their employees about their coverage
• Used to determine compliance with the employer mandate and employee eligibility for premium subsidies on the Exchanges
Important Due dates for Reporting

• Information tracked during 2015 must be provided to employees and the IRS in the beginning of 2016

• January 31, 2016: (for the 2015 reporting year) 1095-C Forms must be provided to employees

• February 29, 2016 (If filing by paper) OR March 31, 2016 (If electronically filing) 1094 C and 1095 C Forms must be submitted to the IRS for the 2015 reporting year
Monthly Tracking Required in 2015

While reporting is not required until the beginning of 2016, Applicable Large Employers (ALEs) need to track employee offers of coverage on a monthly basis in order to meet the reporting requirements in 2016.
General Reporting Rule

- Requires reporting on all full time employees for each month

- Requires reporting on a month by month basis of whom the coverage was offered to (employee, spouse, dependent), and employee share of lowest cost monthly minimum essential coverage option
Alternative Reporting Method
Qualifying Offer

- Tribe must certify that a qualifying offer of coverage was made to one or more full time employees.
- The qualifying offer must be for minimum essential coverage that meets minimum cost and minimum value requirements.
- The qualifying offer must be made to spouses and dependents as well as employees.
Alternative Reporting Method
Qualifying Offer

• Applies only for employees for which an offer of minimum essential coverage has been made for all 12 months

• Allows Tribe to do simplified reporting, including:
  – Employer level data
  – Form 1095Cs indicating that a qualifying offer of minimum essential coverage was made
Alternative Reporting Method
Qualifying Offer

• Full reporting still required for all employees who have not been offered coverage for all 12 months

• For 2015 only, allows employer not to provide full reporting for all employees not offered coverage for 12 months if employer certifies an offer of coverage was made to 95 percent of full time employees
Alternative Reporting Method
98 Percent Offer

Tribe not required to track and report who is a full time employee each month if Tribe certifies that it offered minimum essential coverage to at least 98 percent of employees.
Transition Relief for 2015 for Medium Employers

- Employers with 50-99 employees are eligible for transition relief in 2015, and will not be assessed penalties for failing to offer minimum essential coverage
- Must still report using Form 1094-C, and certify they meet the requirements for transition relief
Employee Reporting Form 1095-C
Instructions for Recipient
You are receiving this Form 1095-C because your employer is an Applicable Large Employer subject to the employer shared responsibility provision in the Affordable Care Act. This Form 1095-C includes information about the health insurance coverage offered to you by your employer. Form 1095-C, Part II, includes information about the coverage if any, your employer offered to you and your spouse and dependents. If you purchased health insurance coverage through the Health Insurance Marketplace and wish to claim the premium tax credit, this information will assist you in determining whether you are eligible. For more information about the premium tax credit, see Pub. 974, Premium Tax Credit (PTC). You may receive multiple Forms 1095-C if you had multiple employers during the year that were Applicable Large Employers (for example, you left employment with one Applicable Large Employer and began a new position of employment with another Applicable Large Employer). In that situation, each Form 1095-C would have information only about the health insurance coverage offered to you by the employer identified on the form. If your employer is not an Applicable Large Employer, it is not required to furnish you a Form 1095-C providing information about the health coverage it offered.

In addition, if you, or any other individual who is offered health coverage because of their relationship to you (referred to here as family members), enrolled in your employer’s health plan, and that plan is a type of plan referred to as a “self-insured” plan, Forms 1095-C, Part III provides information to assist you in completing your income tax return by showing you or those family members that qualifying health coverage (referred to as “minimum essential coverage”) for some or all months during the year.

If your employer provided you or a family member health coverage through an insured health plan or in another manner, the issuer of the insurance or the sponsor of the plan providing the coverage will furnish you information about the coverage separately on Form 1095-B, Health Coverage. Similarly, if you or a family member obtained minimum essential coverage from another source such as a government-sponsored program, an individual market plan, or miscellaneous coverage designated by the Department of Health and Human Services, the provider of that coverage will furnish you information about the coverage on Form 1095-B. If you or a family member enrolled in a qualified health plan through the Health Insurance Marketplace, the Health Insurance Marketplace will report information about that coverage on Form 1095-A, Health Insurance Marketplace Statement.

Part III. Employer Offer and Coverage, Lines 14–16
Line 14. This code lists before for line 14 describe the coverage that your employer offered to you and your spouse and dependents, if any. If you received an offer of coverage through a multiemployer plan due to your membership in a union, that offer may not be shown on line 14.
The information on line 14 relates to eligibility for coverage subsidized by the premium tax credit for you, your spouse, and dependents. For more information about the premium tax credit, see Pub. 974.

1A. Minimum essential coverage providing minimum value offered to you with an employee contribution (for self-only coverage equal to or less than 9.5% of the 48 contiguous states single federal poverty line) that your employer offers to your spouse and dependents (referred to here as a Qualifying Offer). This code may be used to report for particular months in which a Qualifying Offer was made, even if you did not receive a Qualifying Offer for all 12 months of the calendar year.

1B. Minimum essential coverage providing minimum value offered to you and minimum essential coverage NOT offered to your spouse or dependent(s).
1C. Minimum essential coverage providing minimum value offered to you and minimum essential coverage offered to your dependent(s) but NOT your spouse.
1D. Minimum essential coverage providing minimum value offered to you and minimum essential coverage offered to your spouse but NOT your dependents.
1E. Minimum essential coverage providing minimum value offered to you and minimum essential coverage offered to your dependents(s) and spouse.
1F. Minimum essential coverage NOT providing minimum value offered to you, or your spouse or dependents(s) or, your spouse, and dependents(s).

1G. If minimum essential coverage is NOT offered by your employer, or you were offered coverage on line 14, do not use this line (see line 10).

Line 14. If you have been employed by your employer for any month of the calendar year but were enrolled in self-insured employer-sponsored coverage for one or more months of the calendar year. This code will be entered in the All 12 Months box on line 14.

1H. No offer of coverage (you were NOT offered any health coverage or you were offered coverage that is NOT minimum essential coverage).

1I. Your employer claimed “Qualifying Offer Transition Relief” for 2015 and for at least one month of the year you (and your spouse or dependents(s)) did not receive a Qualifying Offer. Note that your employer has also provided a contact number at which you may request further information about the health coverage, if any, you were offered (see line 10).

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Part III. Covered Individuals, Lines 17–22
Part III reports the name, SSN (or TIN for covered individuals other than the employee listed in Part I), and coverage information about each individual (including any full-time employee and non-full-time employee, and any employee’s family members) covered under the employer’s health plan. If the plan is “self-insured,” a “data of birth will be entered in column (c) only if an SSN or TIN for covered individuals other than the employee listed in Part I is not entered in column (b).” If no SSN or TIN is entered in column (b) and the individual was covered for at least one day in each month of the year, Information will be entered in the resident (d) or the months for which these individuals were covered. If there are more than 6 covered individuals, see the additional covered individuals on Part III, continuation sheet(s).
Information Required for Form 1095-C

- Who is a full time employee for each month
- Identifying information for each full time employee and employer, such as name and address
- Information about the health coverage offered, by month
- The employee share of the cost of the lowest cost self only minimum value coverage
- Months the employee was enrolled in coverage
- Months the employee met an affordability safe harbor
- If you have a self-insured plan, information about the coverage offered
IRS Transmittal Form 1094-C
**Form 1094-C**

Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns

Information about Form 1094-C and its separate instructions is at www.irs.gov/form1094c

### Part I  Applicable Large Employer Member (ALE Member)

1. **Name of ALE Member (Employer)**
2. **Employer identification number (EIN)**
3. **Street address (including room or suite no.)**
4. **City or town**
5. **State or province**
6. **Country and ZIP or foreign postal code**
7. **Name of person to contact**
8. **Contact telephone number**
9. **Name of Designated Government Entity (only if applicable)**
10. **Employer identification number (EIN)**
11. **Street address (including room or suite no.)**
12. **City or town**
13. **State or province**
14. **Country and ZIP or foreign postal code**
15. **Name of person to contact**
16. **Contact telephone number**

### Part II  ALE Member Information

18. **Total number of Forms 1095-C submitted with this transmittal**

19. **Is this the authoritative transmittal for this ALE Member? If “Yes,” check the box and continue. If “No,” see instructions**

20. **Total number of Forms 1095-C filed by and/or on behalf of ALE Member**

21. **Is ALE Member a member of an Aggregated ALE Group?**
   - [ ] Yes
   - [ ] No

   If “No,” do not complete Part IV.

22. **Certifications of Eligibility (select all that apply):**
   - [ ] A. Qualifying Offer Method
   - [ ] B. Qualifying Offer Method Transition Relief
   - [ ] C. Section 4980H Transition Relief
   - [ ] D. 98% Offer Method

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and to the best of my knowledge and belief, they are true, correct, and complete.

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For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 61571A

Form 1094-C (2015)
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<th>Full-Time Employee Count for ALE Member</th>
<th>Total Employee Count for ALE Member</th>
<th>Aggregated Group Indicator</th>
<th>Section 4980H Transition Relief Indicator</th>
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### Part IV  Other ALE Members of Aggregated ALE Group

Enter the names and EINs of Other ALE Members of the Aggregated ALE Group (who were members at any time during the calendar year).

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<th>EIN</th>
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Information Required for Form 1094-C

- Identifying information for the Tribe
- Information about whether you have offered coverage to at least 70 percent of your full time employees (95 percent after 2015)
- Total number of 1095-C forms issued to employees
- Information about any aggregated ALE members
- Total full time employee counts by month
- Total employee counts by month
- Any transition relief available
Self-Insured Plans
Tribal Self-Insured Plans

- IRC 6055 Requires all providers of insurance coverage, including self-insured plans, to report on the coverage they provide.
- Tribal employers who meet the Applicable Large Employer test and offer Self-Insured Plans must meet the reporting requirements of both IRC 6056 and 6055.
- The IRS allows such employers to meet the reporting requirements using a single form.
Tribal Self Insured Plans

• If you qualify as an Applicable Large Employer, you use Forms 1094-C and 1095-C, and indicate you provided self-insured coverage in Part III of Form 1095-C
• Self-Insured Plans that do not qualify as an Applicable Large Employer must report using Forms 1094-B and 1095-B regardless of the number of individuals covered
• This requirement applies to controlled groups
Form 1094-B

Transmittal of Health Coverage Information Returns

Information about Form 1094-B and its separate instructions is at www.irs.gov/form1094b.

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For Official Use Only

Total number of Forms 1095-B submitted with this transmittal

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct and complete.

Signature

Title

Date
### Part IV  Covered Individuals — Continuation Sheet

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<thead>
<tr>
<th>(a) Name of covered individual(s)</th>
<th>(b) SSN</th>
<th>(c) DOB (if SSN is not available)</th>
<th>(d) Covered all 12 months</th>
<th>(e) Months of coverage</th>
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Links to IRS Forms

Employer Mandate ACA Resources

• Affordable Care Act Tax Provisions for Employers (including information on how to determine if your organization qualifies as an Applicable Large Employer): http://www.irs.gov/Affordable-Care-Act/Employers


Next Webinar

Another webinar will be offered on Tuesday December 8, 2015 @ 3:00 pm

This session will provide instructions on how to complete the required forms.
Question & Answer Session
For Questions or Additional Information

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