



Maine Municipal Employees Health Trust

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To: Health Trust Participating Employers
From: Anne Wright, Director, MMEHT
Date: March 8, 2016
Re: The 1095-Bs Are Out!

We have received notice from the Health Trust's eligibility vendor (and from several Health Trust participants who have already received them) that **the 1095-B Forms have been mailed**. As you know, a Form 1095-B is being sent to each employee, retiree, and COBRA continuee who was covered by a Health Trust health plan in 2015.

Attached to this email is a sample Form 1095-B. Please note that this form is a little bit different from the sample form that we sent you on February 26. The form that employees will receive does not include the employer's name. However, when these forms are filed with the IRS in the very near future, the IRS will receive information that includes the name of the employer for each covered employee.

And - just a reminder - **the 1095-B form should not be filed with an individual's tax return**. Forms should be kept in the individual's tax folder, in case any questions arise in the future, but the IRS is very clear that they should not be sent in with the tax forms. The Health Trust (through its eligibility vendor) will be filing copies of all Forms 1095-B with the IRS. The filing deadline for that is June 30.

And One More Reminder

If your employer group meets the definition of an Applicable Large Employer (50 or more full-time plus full-time equivalent employees), don't forget that you must provide each of your full-time employees (at least 30 hours per week/130 hours per month) with a **Form 1095-C** by no later than March 31, 2016. If you have any questions on how to complete these forms, please refer to the ACA Reporting Requirements Presentation on our website, at <http://mmeht.org/news/2015/2015-ACA-Reporting-Requirements-Workshop-Presentation.pdf>.

And as always - feel free to call or email me with any questions.

Best regards,
Anne

Please note that the Maine Municipal Association and the Maine Municipal Employees Health Trust are sharing this information to assist you with your compliance planning. We recommend that you contact your legal counsel with specific questions relating to this law.