



Maine Municipal Employees Health Trust

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To: Health Trust Participating Employers
From: Anne Wright, Director, MMEHT
Date: January 26, 2018
Re: The 1095-Bs Are Coming!

We've spent a fair amount of time in the past few email updates discussing the Forms 1095-C that Applicable Large Employers are required to provide their full-time employees, and the IRS, to report on whether or not health insurance coverage was offered to full-time employees in 2017. This week, we'll spend just a few minutes updating you on the Forms 1095-B.

As required by the Affordable Care Act, the **Health Trust is sending out Forms 1095-B** to all employees (including retirees and COBRA participants) who were covered under a Health Trust health plan during calendar year 2017. The 1095-B forms provide information on each individual (employee and dependents) who had health coverage through the Trust in 2017, including which months they were covered. Forms have been mailed by the Health Trust's eligibility vendor, and health plan members should be receiving their forms within the next two weeks.

The 1095-B forms provide information that individuals will need when filling out their tax returns; however, the forms do not need to be filed with the tax returns. Copies of all of the forms will be filed with the IRS by the Health Trust, through its eligibility vendor.

And, just as we did last year, if a **Health Trust participating employer would like to receive a listing of those employees who will receive a Form 1095-B from the Health Trust**, we are happy to provide you with that information. We will provide a spreadsheet to each employer who requests it, showing information related to their particular employees. This information will be emailed to requesting employers, in a password-protected excel spreadsheet.

We will email one spreadsheet to each requesting employer, to either the Town or City Manager, Executive Director, Finance Director, or Human Resources Director (whichever is appropriate). If you wish to receive a copy of this spreadsheet for your employer group, or if you wish to designate someone to receive the spreadsheet, please send me an email with the subject line "2017 ACA 1095 Reporting Spreadsheet". All email requests should be sent to me at awright@memun.org.

Have a great weekend!
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.