



Maine Municipal Employees Health Trust

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To: Health Trust Participating Employers
From: Anne Wright, Director, MMEHT
Date: March 2, 2018
Re: The Big Day Is Here!

Today's the day! If you met the definition of an Applicable Large Employer, or ALE (50 or more full-time plus full-time equivalent employees) during calendar year 2017, today is the day that you've been waiting for. The day when your Forms 1095-C must be completed and provided to all of your employee who met the definition of a full-time employee (130 or more hours per month) for one or more months during 2017.

As noted on page 6 of the IRS Instructions, *"You will meet the requirement to furnish Form 1095-C to an employee if the form is properly addressed and mailed on or before the due date."* The deadline for providing the Forms 1095-C to your full-time employees was extended for this year to March 2 (today) - so you have the rest of the day today (what's left of it) to get your forms completed, addressed, and in the mail to your employees.

Of course, you mustn't forget that you will need to file copies of all of your Forms 1095-C, along with a Form 1094-C (transmittal form) with the IRS. If you are filing the forms with the IRS by using paper forms, the filing deadline was February 28 (two days ago). But don't despair - the deadline for filing electronically is not until Monday, April 2 this year. So you still have time.

Applicable Large Employers filing 250 or more Forms 1095-C are required to file electronically; those filing fewer than 250 forms may choose to file electronically or on paper. For more information on how to complete the electronic filing with the IRS through the Affordable Care Act Information Returns (AIR) Program, please visit the IRS website at: <https://www.irs.gov/e-file-providers/air/affordable-care-act-information-return-air-program>.

And just a note - if you are planning to file electronically, be sure to give yourself plenty of time. I've been told by employers who filed electronically last year that they needed to start the process at least 10 days to two weeks before the filing deadline.

And now, a poem to start your weekend:

It's the day you've awaited
With breath that was bated.
All those forms you created
Will go out in the mail.

If you're an ALE,
Send the 1095-Cs
To your full-time employees.
Then make sure that you file
With the IRS, too!

If you file online
You still have some time
Just make sure you're all through
On or before April 2.

Once that's completed,
And the forms are transmitted,
You will have succeeded
For one more year!

*(Of course, if you really need an extension, you can file a request with the IRS. Here's how:
<https://www.irs.gov/pub/irs-pdf/f8809.pdf>.)*

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.