

Affordable Care Act (ACA) - Employer Reporting Requirement of Offering Minimal Essential Coverage (MEC):

- The ACA requires employers to create two reports to establish compliance with the ACA's information reporting requirements.
 - One report includes submitting information to the IRS about the employer's requirement to provide health care coverage to its full-time employees. This is IRS Form 1094-C.
 - The other report includes submitting form 1095-C to all full-time employees from all four employers;
 - This includes individuals that retired or terminated during the year
 - Any individual employed at least one day
 - Furnish a copy to the employee by January 31, 2016
- HSS file electronically with the IRS by March 31, 2016 (Form 1095-C/1094-C)

Health Insurance/Issuers Reporting Requirement:

- Provide a 1095-B to report on coverage. Kaiser Permanente and Blue Shield will furnish this form to our members.
- Employers sponsoring self-insured health plans will fulfill this reporting requirement. HSS will furnish this form to our City Plan members.

Scope of Effort:

- Reviewed hundreds of pages of IRS requirements including:
 - AIR Submission Composition & Reference
 - Test Package for Electronic Filers of ACA Information Returns (AIR)
 - Guide for Electronically Filing ACA Information Returns for Software Developers and Transmitters
 - ACA Form Data File Schemas
- Reviewed and obtained approval of the criteria from all stakeholders
- Wrote and submitted the development request
- Anticipate furnishing approximately 50,000 Forms
- Registered all employers with the IRS Affordable Care Act Information Returns (AIR) program and obtained transmitter codes
- Attended monthly IRS AIR webinars
- Attended webinars from Oracle, AON, PBGH and IFEBP
- Devised 30 testing scenarios

Scope of Effort Cont.:

- Completed Social Security number clean-up to ensure correct filing
- Conducted clean-up of multiple job records
- In process is development by eMerge team
- Met with two mail houses to secure printing resources

Next Steps:

- Complete User Acceptance Testing of the development work delivered by eMerge
- Complete review of test results and obtain approval from all stakeholders
- Undergo file testing with the IRS
- Generate additional letter with form explanation
- Conduct testing with the mail house
- Furnish forms and file with the IRS