

01-16

**OFFICE OF THE COUNTY EXECUTIVE
ALL-EMPLOYEES MEMORANDUM**


DATE: January 14, 2016

**REPORTING AND DISSEMINATION
OF TAX INFORMATION FORMS
UNDER THE AFFORDABLE CARE ACT**

Starting in 2016, the "individual mandate" of the Federal Patient Protection and Affordable Care Act (PPACA) requires reporting of Employer-Provided Health Insurance, as both an Applicable Large Employer (ALE) and as a Self-Insurer. The purpose of this reporting is to measure ALE compliance to offer a minimum level of affordable health insurance to full-time employees as well as to assist the IRS in measuring individual compliance to requirements under PPACA.

In accordance with the above, the County of Suffolk will, by March 31, 2016, be providing IRS informational Form 1095-C to all Suffolk County employees and retirees having either EMHP or HMO coverage during any portion of the 2015 tax year. The County of Suffolk must file these forms, together with a transmittal form, with the IRS by June 30, 2016. **Note: Many individuals, including HMO enrollees and those receiving prescription drug co-payment reimbursements from Benefit Funds, may receive multiple informational forms.**

The informational forms are meant to assist you or your tax preparer in completing the health care – individual responsibility section of your individual tax return. You should seek the advice of a tax consultant regarding any questions that you may have in determining how PPACA affects your tax filing or how to utilize the informational returns in preparing your individual tax return. In addition, you can find more information about the impact of the Affordable Care Act on the IRS website, <http://www.irs.gov/Affordable-Care-Act>.



Dennis M. Cohen
Chief Deputy County Executive

Distribution:
One copy per employee/retiree



02-16

**OFFICE OF THE COUNTY EXECUTIVE
ALL-EMPLOYEES MEMORANDUM**

DATE: January 28, 2015


CLARIFICATION ON FILING OF IRS FORM 1095-C FOR 2015

This AEM is a clarification to All-Employees Memorandum 01-16 issued on January 14, 2016, regarding the Reporting and Dissemination of Tax Information Forms under the Affordable Care Act (Form 1095-C).

Please be advised that the timing of the distribution of Form 1095-C by the County WILL NOT affect the distribution of or impact the wage and salary information on the Form W-2.

In addition, the County has clarification from the IRS that the 1095-C form is NOT required for the completion and submission of employee income tax filings for 2015. However, the IRS recommends that you keep the 1095-C Form with your important tax documents for the 2015 tax year.

You should seek the advice of a tax consultant regarding any questions that you may have in determining how PPACA affects your tax filing or how to utilize the informational returns in preparing your individual tax return. In addition, you can find more information about the impact of the Affordable Care Act on the IRS website, <http://www.irs.gov/Affordable-Care-Act>.



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