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As a result of the Affordable Care Act (“ACA”) health care reform law, you will receive a Form 1095-C by US mail no later than March 2, 2023 if you were:

- Considered a full time benefit eligible employee of the School District of Menomonee Falls any time in 2022; or
- Enrolled in the School District of Menomonee Falls self-insured health plan at any time in 2022

The 1095-C is being provided to you as proof of health coverage offered by the District to you and your family. It contains information about who provides the health insurance coverage, as well as specific details about the lowest cost self-only coverage that was offered to you.

If you were enrolled in the District’s self-insured health plan, it will also indicate which members of your family were covered by the plan and the months of the year that each person was covered. This information will also be filed and furnished to the IRS and may be used to assess your eligibility for any tax/premium subsidies. The information on the 1095-C may be helpful when filing your 2022 tax return, but **does not need to be filed with your individual tax return**. Please keep it in a safe place with your other tax records.

The School District of Menomonee Falls cannot provide tax advice, however, if you need additional resources, please use the links below or consult your tax advisor.

For a more detailed understanding of the codes and how the IRS will use them to administer the Affordable Care act you can see the following link:

<https://www.irs.gov/uac/About-Form-1095-C>

The regulations that govern this form are IRC 6056 which can be found at: <https://www.irs.gov/affordable-care-act/employers/questions-and-answers-on-reporting-of-offers-of-health-insurance-coverage-by-employers-section-6056>

Information concerning the definitions of ‘large employer’ and ‘full-time employees’ can be found at: <https://www.irs.gov/affordable-care-act/employers>