NOTICE OF AFFORDABLE CARE ACT



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As a result of the health care reform law, you will receive Form 1095-C by mail if you were:

- A full time employee of the School District of Menomonee Falls any time in 2017; or
- Enrolled in the School District of Menomonee Falls self-insured health plan at any time in 2017 (you will receive a form even if you decided not to enroll, or waived the District's health insurance plan.)

The 1095-C is being provided to you as proof of health coverage we offer 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 policy and the months of the year that each person was covered. This information will be used to assess whether you will be required to pay the individual tax penalty, or whether you may be eligible for any tax subsidies. The information on the 1095-C may be helpful when filing your 2016 tax return, but does not need to be filed with your individual tax return. Keep it in a safe place with your other tax records. Pages 3, 4 and 5 of this document can also be found under the Knowledge Base in BenefitReady entitled IRS form 1095 explained.

The School District of Menomonee Falls is unable to respond to questions regarding the IRS. If you need additional resources, please use the links below.

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

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

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