



City of Palm Springs

Department of Human Resources

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NOTICE OF NEW REQUIRED INTERNAL REVENUE SERVICE (IRS) TAX FORMS

This notice is to tell you about new statements you may soon receive from the City of Palm Springs and health care providers. Employees eligible for and enrolled in City-sponsored health coverage will receive information statements if required under the Affordable Care Act (ACA) from the City and health care providers by March 31, 2016. These statements are IRS Forms 1095-C and 1095-B.

Who will receive a Form 1095-C from the City of Palm Springs?

Employees who meet the ACA definition of a full-time employee will receive an IRS Form 1095-C.

Beginning in 2016, the City is required to report to the IRS information about the health coverage that is offered to employees who meet the ACA definition of a full-time employee, generally defined as working 30 or more hours per week during the previous year. We are also required to provide an IRS Form 1095-C to employees about the information we will report to the IRS.

Who will receive a Form 1095-B from health care providers?

Employees (subscribers) enrolled in City-sponsored health coverage, regardless of full-time status will receive an IRS Form 1095-B directly from the health care plan.

Beginning in 2016, health care plans are required to report to the IRS about the minimum essential coverage provided to subscribers and their dependents during the previous year. Health care plans are also required to provide an IRS Form 1095-B to each subscriber about the information it will report to the IRS.

More information about the statements

- Box #15 on IRS Form 1095-C contains the share of the lowest cost monthly premium available to you for self-only coverage, not necessarily the premium for the coverage in which you are enrolled.
- Part III on Form 1095-C is purposefully blank. The health care plan will report actual enrollees, including dependents, on IRS Form 1095-B.
- Form 1095-B may be used to show that you meet the ACA's individual mandate regarding health coverage and should be retained with your income tax records.

January 7, 2016