

MEC Reporting



Who's Responsible for Reporting? MEC Reporting

| Plan Type | Who Reports |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Fully-Insured Plans | Health insurance issuers or carriers (1095-B) |
| Self-Insured Plans | <p>Plan sponsors</p> <ul style="list-style-type: none">• Employer in a single employer plan (use 1095-C).• Each separate employer member in a plan for a controlled group (use 1095-C).• Association, committee, trustees, or other group that sponsors multiemployer plans (use 1095-B).• Employee organization (e.g., union) for plan maintained solely by that organization. |

Individuals That Must be Reported MEC Reporting

Responsible Individuals

- Primary insured
- Employee
- Former employee (including retiree)
- Military member
- Parent
- Other related person who enrolls one or more individuals in MEC

Others Covered by MEC

- Spouses
- Dependents
- Domestic partners
- Others

Information That Must be Reported

MEC Reporting

- Taxpayer ID numbers (TINs or SSNs) for all covered individuals.
- Employer identification number (EIN) of plan sponsor.
 - Sponsors of multiemployer plans not required to report EINs of participating employers.
- Coverage dates = months enrolled and entitled to at least one day of coverage.

What if a TIN is not available?

Date of birth may be used if TIN is not available after “reasonable efforts” to obtain (and may be used in interim).

Reasonable effort:

- Solicit TIN initially.
- If do not receive, must request annually for next two years.

Form 1094-B Fully-insured Plan Transmittal Form

Form **1094-B**

Department of the Treasury
Internal Revenue Service

Transmittal of Health Coverage Information Returns

Information about Form 1094-B and its separate instructions is at www.irs.gov/form1094b.

1115

OMB No. XXXX-XXX

2014

| | | | |
|-----------------------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|--|
| 1 Filer's name | | 2 Employer identification number (EIN) | |
| 3 Name of person to contact | | 4 Contact telephone number | |
| 5 Street address (including room or suite no.) | 6 City or town | | |
| 7 State or province | 8 Country and ZIP or foreign postal code | | |
| 9 Total number of Forms 1095-B submitted with this transmittal ▶ | | | |

For Official Use Only
□ □ □ □ □ □ □ □

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct and complete.

Signature _____ Title _____ Date _____