



Massachusetts Health Care Reform Filing Service

Massachusetts (MA) law requires that residents age 18 and older have health insurance. To avoid monetary penalties, adults must have health insurance that meets minimum creditable coverage requirements. Several employer and employee notification and filing obligations accompany this creditable coverage requirement. To assist you in these efforts, CCStpa offers the following service.

Optional CCStpa notification and filing service

For employees

For accounts purchasing this service, CCStpa will identify all employees and dependents with a Massachusetts address and who have or had active health plan coverage any time during the calendar year. A 1099-HC form will be prepared and mailed to each of these employees as defined by the MA Department of Revenue (MA DOR). The 1099-HC form will meet MA DOR reporting requirements and will be used by employees to complete their individual tax form. CCStpa will pull data as of December 31 of each year. Upon request, we can create and issue a 1099-HC form at a later date.

One 1099-HC form will be generated for each covered family (employee and all dependents). We will not send a form to members with retiree coverage that supplements Medicare coverage. Retirees who reside in Massachusetts can report to the MA DOR that they have Medicare.

For employers

CCStpa will also prepare and send a report to the MA DOR that complies with the employer's 1099-HC filing requirements. We will provide you with a report that can be used for auditing and compliance with MA DOR requirements. CCStpa will also prepare and submit to the MA DOR quarterly electronic reports of any corrections completed after the filing deadline. The MA Health Care Reform Filing Service meets Massachusetts filing requirements for avoiding employer/employee state filing penalties.

Fees

The fee for this service is \$40 for each 1099-HC form issued to a Massachusetts resident. There is a minimum fee of \$120 and a maximum fee of \$7,500.

Please complete and return this authorization form to your account representative by December 1 (see next page).

Massachusetts Health Care Reform Employer Authorization and Creditable Coverage Certification

Authorization

By checking **Yes** and signing this form, you certify that your group's benefits meet the creditable coverage requirements as defined by the Massachusetts Department of Revenue and you authorize CCStpa to provide the MA Health Care Reform Filing Service for your group. You agree to pay the associated fees.

Your preference is binding unless you notify us of a change by completing a Change in Authorization Form.

Please complete and return this form to your CCStpa account representative by December 1.

Title:

Date:

Yes, we authorize the filing service No, we do not authorize the filing service

Certification

CCStpa will use this certification form to report creditable coverage status to the Massachusetts Department of Revenue.

Group Name: _____ hereby certifies that its health plan coverage, including carve-out benefits, is creditable or not creditable according to the requirements of the Massachusetts Health Care Reform Act.

Should you modify or add any plan design, you are responsible for updating this form and returning it to your CCStpa account representative.

(check proper box)

Benefit design	Yes	No
Plan name:	<input type="checkbox"/>	<input type="checkbox"/>
Plan name:	<input type="checkbox"/>	<input type="checkbox"/>
Plan name:	<input type="checkbox"/>	<input type="checkbox"/>
Plan name:	<input type="checkbox"/>	<input type="checkbox"/>
Plan name:	<input type="checkbox"/>	<input type="checkbox"/>
Plan name:	<input type="checkbox"/>	<input type="checkbox"/>
Plan name:	<input type="checkbox"/>	<input type="checkbox"/>
Plan name:	<input type="checkbox"/>	<input type="checkbox"/>
Plan name:	<input type="checkbox"/>	<input type="checkbox"/>

(List additional plans on a separate sheet)

Account name:

_____ **Date:** _____
Authorized signature

Account manager: