

02-16

**OFFICE OF THE COUNTY EXECUTIVE  
ALL-EMPLOYEES MEMORANDUM**

**DATE:** January 28, 2015


**CLARIFICATION ON FILING OF IRS FORM 1095-C FOR 2015**

This AEM is a clarification to All-Employees Memorandum 01-16 issued on January 14, 2016, regarding the Reporting and Dissemination of Tax Information Forms under the Affordable Care Act (Form 1095-C).

**Please be advised that the timing of the distribution of Form 1095-C by the County WILL NOT affect the distribution of or impact the wage and salary information on the Form W-2.**

**In addition, the County has clarification from the IRS that the 1095-C form is NOT required for the completion and submission of employee income tax filings for 2015. However, the IRS recommends that you keep the 1095-C Form with your important tax documents for the 2015 tax year.**

You should seek the advice of a tax consultant regarding any questions that you may have in determining how PPACA affects your tax filing or how to utilize the informational returns in preparing your individual tax return. In addition, you can find more information about the impact of the Affordable Care Act on the IRS website, <http://www.irs.gov/Affordable-Care-Act>.

  
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**Dennis M. Cohen**  
**Chief Deputy County Executive**

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