



01-16

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

**DATE:** January 14, 2016

**REPORTING AND DISSEMINATION  
OF TAX INFORMATION FORMS  
UNDER THE AFFORDABLE CARE ACT**

Starting in 2016, the “individual mandate” of the Federal Patient Protection and Affordable Care Act (PPACA) requires reporting of Employer-Provided Health Insurance, as both an Applicable Large Employer (ALE) and as a Self-Insurer. The purpose of this reporting is to measure ALE compliance to offer a minimum level of affordable health insurance to full-time employees as well as to assist the IRS in measuring individual compliance to requirements under PPACA.

In accordance with the above, the County of Suffolk will, by March 31, 2016, be providing IRS informational Form 1095-C to all Suffolk County employees and retirees having either EMHP or HMO coverage during any portion of the 2015 tax year. The County of Suffolk must file these forms, together with a transmittal form, with the IRS by June 30, 2016. **Note: Many individuals, including HMO enrollees and those receiving prescription drug co-payment reimbursements from Benefit Funds, may receive multiple informational forms.**

The informational forms are meant to assist you or your tax preparer in completing the health care – individual responsibility section of your individual tax return. 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>.

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

Distribution:

One copy per employee/retiree