

Tax Form Matrix (Forms 1095-C and 1095-B)

Use this document to identify which Form 1095, if any, a subscriber or employee should receive.

State Agencies, Higher Education Institutions and Commodity Commissions

This table is for employees and former employees of state agencies, higher education institutions, and commodity commissions in Washington State.

	Enrolled		Not Enrolled In PEBB Medical
	UMP	Group Health or Kaiser Permanente	Not Applicable
Employee who is “full-time” under the ACA standard for at least 1 month.	Form 1095-C from employer	Form 1095-B from insurer <i>and</i> Form 1095-C from employer	Form 1095-C from employer
Employee who is <u>not</u> “full-time” under the ACA standard for at least 1 month	Form 1095-C from employer	Form 1095-B from insurer	Not Applicable
Non-Employee Subscriber whose originating agency was a state agency or higher education institution <ul style="list-style-type: none"> • COBRA • LWOP • PEBB Extension of Coverage, or • PEBB Retiree Insurance Coverage 	Form 1095-C from employer	Form 1095-B from insurer	Not Applicable

Note: *Subscribers enrolled in Premera Blue Cross Medicare Supplement Plan F, and any others enrolled in Medicare A will receive a Form 1095-B from Centers for Medicare & Medicaid Services (CMS).*

Employees who worked for more than one employer in 2015 may receive a 1095 from each employer, depending on the individual situation.