

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

(Revised 2/6/2019)

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

State Agency and Higher Education Institutions

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	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 • 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 should receive a Form 1095-B from Centers for Medicare & Medicaid Services (CMS).*