

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.

Employer Groups (School Districts, ESDs, Political Subdivisions)

This table is for employees and former employees of PEBB employer groups in Washington State. Individual employer group circumstances will determine whether Form 1095-B *and/or* Form 1095-C is used.

	Enrolled in PEBB Medical		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-B from employer <i>or</i> Form 1095-C from employer	Form 1095-B from insurer <i>and in some cases</i> Form 1095-C from employer	Form 1095-C
Employee who is <u>not</u> “full-time” under the ACA standard for at least 1 month	Form 1095-B from employer <i>or</i> Form 1095-C from employer	Form 1095-B from insurer	Not Applicable
Non-Employee Subscriber whose originating agency was an employer group <ul style="list-style-type: none"> • COBRA • LWOP • PEBB Extension of Coverage, or • PEBB Retiree Insurance Coverage 	Form 1095-B from employer <i>or</i> 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).*