Thank you for participating in today’s webinar

The presentation will start around 10:05 a.m.

- All attendees will be muted. Please do not unmute yourself if the program allows you to.
- We can not assist with technical issues and apologize if they keep you from participating.
- This webinar will be recorded and posted on the Benefits Administrator website.
SEBB Data for Form 1095 Reporting

Addressing questions during the webinar

• Please use the “questions” feature to send questions throughout the webinar.

• We will address questions:
  • Throughout the presentation when appropriate – by topic.
  • At the end of the presentation – in summary – as time allows.
  • Questions not answered during the presentation will be addressed the following week via either email, phone or FUZE.

• If you have employee related questions, please send via FUZE

• For urgent matters, contact Outreach & Training (O&T) at 1-800-700-1555
Form 1095 Reporting Data

Since 2016, the ERB division has provided PEBB enrollment data to school districts to support their Form 1095-C and/or Form 1095-B reporting.

Form 1095 data supports two reporting requirements:

- Employer Shared Responsibility (offers of coverage to FT EEs)
  (Internal Revenue Code §6056)
- Reporting of Health Insurance Coverage (enrollment info)
  (Internal Revenue Code §6055)

2020 IRS Forms 1095

https://www.bing.com/search?q=IRS+FORMS&src=IE-Sochrome&FORM=IESR4A
Form 1095 Reporting Data

Historically (2015-2019 PEBB enrollment data):

Districts have been in one of two categories for data distribution:

- Districts that *did participate* in PEBB for Employees
- Districts that *did not participate* in PEBB for Employees
Form 1095 Reporting Data

Historically (2015-2019 PEBB enrollment data):

Districts that Did Participate in PEBB for Employees

- Employee/member medical enrollment data
  - Waived and enrolled status
  - All plans (self-insured and fully insured)
- Retiree/member medical enrollment data
  - Retirees in enrolled status (including COBRA, LWOP)
  - Self-insured plans (Uniform Medical Plans)
Form 1095 Reporting Data

Historically (2015-2019 PEBB enrollment data):

Districts that Did Not Participate in PEBB for Employees

- Retiree/member medical enrollment data
  - Retirees in enrolled status (including COBRA, LWOP)
  - Self-insured plans (Uniform Medical Plans)
Form 1095 Reporting Data

Beginning with 2020 enrollment:

All Districts Participate in SEBB for Employees

And:

All Districts Participate in PEBB for Retirees
Form 1095 Reporting Data

Beginning with 2020 enrollment:

All Districts Participate in SEBB for Employees

• Employee and member medical enrollment data
  • Employees in waived and enrolled status
  • All plans (self-insured and fully insured)
Form 1095 Reporting Data

Beginning with 2020 enrollment:

All Districts Participate in PEBB for Retirees

• Retiree and member medical enrollment data
  • Retirees in enrolled status (including COBRA, LWOP)
  • Self-insured plans (Uniform Medical Plans)
Form 1095 Reporting Data

2020 SEBB/PEBB Data files distribution schedule:

• 2020 Enrollment Data (early January 2021)
• 2020 Enrollment Data Corrections (Monthly thereafter)

<table>
<thead>
<tr>
<th>Example: 2019 Enrollment Data Files Distributed</th>
</tr>
</thead>
<tbody>
<tr>
<td>January</td>
</tr>
<tr>
<td>301</td>
</tr>
</tbody>
</table>

• We will send enrollment data corrections for prior-year(s) as needed.
Form 1095 Reporting Data

Districts have already been provided:

- Data Dictionary
- Sample Full Year .txt Data File
- Sample Amended .txt Data File
- Guidance document for Full Year and Amended Data Files
- Opening a .txt Data File in Microsoft Excel
Form 1095 Reporting Data

.Txt files are Virtually the Same Format as Prior Years:

- New Carrier Codes (SEBB Medical Plan Codes)
- SEBB and PEBB data will be provided in the same data file
- Added PEBB/SEBB Indicator Code (new final data field)
Form 1095 Reporting Data

.txt files are Virtually the Same Format as Prior Years:

• Exception:

SEBB Organizations that enroll PEBB-eligible individuals who are not eligible for SEBB, will receive an additional “601” file.

• Example 1: Agency 600 D00 will receive two files:
  • 600D00EGPAY1DATA202101.txt: Employees (SEBB) and Retirees (PEBB)
  • 601D00EGPAY1DATA202101.txt: Non-represented employees (PEBB)

• Example 2: Agency 600 F07 will receive two files:
  • 600F07EGPAY1DATA202101.txt: Employees (SEBB) and Retirees (PEBB)
  • 601F07EGPAY1DATA202101.txt: School Board Members (PEBB)
Form 1095 Reporting Data

Notable this year:

• Most school districts will receive significantly larger data files this year due to SEBB employee enrollment data.

• School districts must complete IRS Form 1095-C Part III for “self-insured” enrollment (Uniform Medical Plan coverage).

• Non “Full-Time” employees with “self-insured” enrollment (Uniform Medical Plan coverage) must receive IRS Form 1095.
Form 1095 Reporting Data

Notable this year:

• Due dates for IRS Forms 1095-C and 1095-B were automatically extended to March 2, 2021 (IRS Notice 2020-76).
Form 1095 Reporting Data

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• Due dates for IRS Forms 1095-C and 1095-B were automatically extended to March 2, 2021 (IRS Notice 2020-76).

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Form 1095 Reporting Data

Notable this year:

• Form 1095-C does include some changes this year:
  • 2 pages for all recipients (2 pages, 2-sided)
  • New “Employees Age on January 1” (for Individual Coverage Health Reimbursement Accounts (ICHRA) (N/A for SEBB coverage)
  • “Plan Start Month” now required (01 for SEBB coverage)
  • New Line 14 codes (1L-1S; for ICHRAs) (N/A for SEBB coverage)  
• Form 1094-C:
  • New code for ICHRAs (N/A for SEBB coverage)
Form 1095 Reporting Data

Tax Year 2020 School District Document Review:

- Data Dictionary
- Sample Full Year .txt Data File
- Sample Amended .txt Data File
- Guidance document for Full Year and Amended Data Files
- Opening a .txt Data File in Microsoft Excel
Questions & Answers

We will now address some of the questions that did not get answered during the webinar.

- Any questions that do not get addressed today will be responded to by phone, email or FUZE.
- Employee specific questions or scenarios should be sent through FUZE.
- After the webinar, participants will receive a follow up email that includes a brief survey. We would greatly appreciate your feedback.
Previous Webinars

All recorded webinars are posted to the BA website

• Presentations can also be found here

Stay tuned for upcoming webinars

• Check the registration page

https://www.hca.wa.gov/sebb-benefits-admins/training-schedule
Thank you for your input!