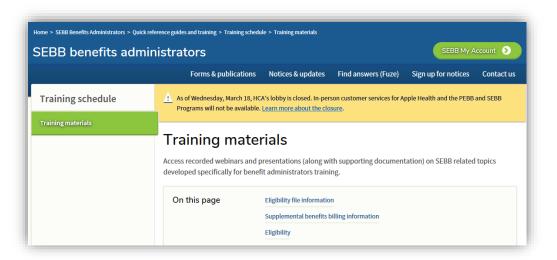# SEBB Data for Form 1095 Reporting

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**

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SEBB Data for Form 1095 Reporting

School Employees Benefits
Outreach & Training
November 2020

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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-SearchBox&FORM=IESR4A

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Form 1095 Reporting Data

Historically (2015-2019 PEBB enrollment data):

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

- Districts that <u>did participate</u> in PEBB for Employees
- Districts that <u>did not participate</u> 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 <u>Did Not Participate</u> in PEBB for Employees

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

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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 <u>Participate</u> 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 <u>Participate</u> 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)

Example: 2019 Enrollment Data Files Distributed				
January	February	March	April	May
301	26	19	2	3

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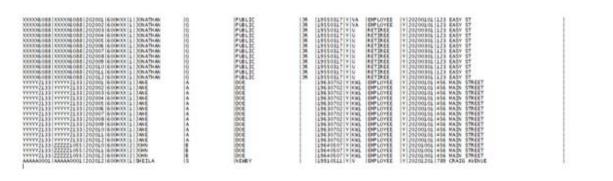
Form 1095 Reporting Data

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)

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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.

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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

Notable this year:

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

Example: 2019 Enrollment Data Files Distributed				
January	February	March	April	May
301	26	19	2	3

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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 (ICHRAs) (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)

2020 IRS Forms 1095
https://www.irs.gov/forms-pubs-search?search=1095

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.
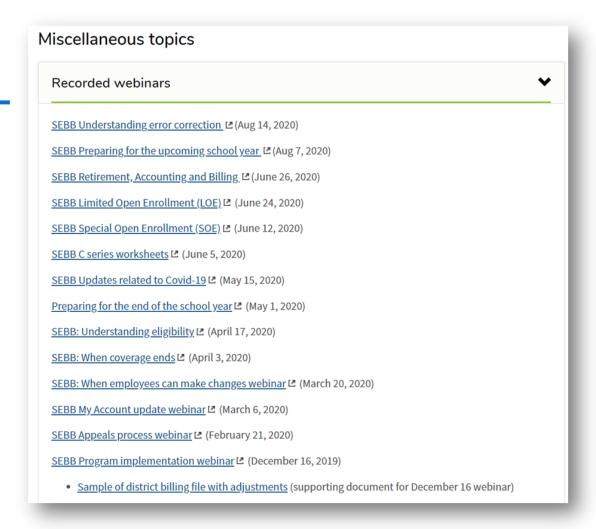
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Previous Webinars

All recorded webinars are posted to the BA website

- Presentations can also be found here

Stay tuned for upcoming webinars

- Check the registration page

Miscellaneous topics

Recorded webinars ⌄

SEBB Understanding error correction ↗ (Aug 14, 2020)

SEBB Preparing for the upcoming school year ↗ (Aug 7, 2020)

SEBB Retirement, Accounting and Billing ↗ (June 26, 2020)

SEBB Limited Open Enrollment (LOE) ↗ (June 24, 2020)

SEBB Special Open Enrollment (SOE) ↗ (June 12, 2020)

SEBB C series worksheets ↗ (June 5, 2020)

SEBB Updates related to Covid-19 ↗ (May 15, 2020)

Preparing for the end of the school year ↗ (May 1, 2020)

SEBB: Understanding eligibility ↗ (April 17, 2020)

SEBB: When coverage ends ↗ (April 3, 2020)

SEBB: When employees can make changes webinar ↗ (March 20, 2020)

SEBB My Account update webinar ↗ (March 6, 2020)

SEBB Appeals process webinar ↗ (February 21, 2020)

SEBB Program implementation webinar ↗ (December 16, 2019)

- Sample of district billing file with adjustments (supporting document for December 16 webinar)

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https://www.hca.wa.gov/sebb-benefits-admins/training-schedule

Thank you for your input!