

Forms 1095-C and 1095-B Matrix

(Revised 1/15/2025)

- Details which Form 1095-C or 1095-B, if any, a subscriber or employee may receive

SEBB organizations, PEBB political subdivisions, and employer groups

This table is for SEBB and/or PEBB employees and former employees of SEBB organizations, PEBB political subdivisions, and employer groups. Individual employer circumstances (e.g., number of full-time employees, reporting preferences) will determine whether Form 1095-B *and/or* Form 1095-C is used by the employer.

	Enrolled in PEBB or SEBB Medical		Not Enrolled In SEBB or PEBB Medical
	UMP <i>("Self-insured")</i>	Kaiser Permanente Premera <i>("Fully-insured")</i>	Not Applicable
Employee <i>(for at least 1 month of report year)</i> who is determined "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	<i>in some cases</i> Form 1095-C from employer
Employee <i>(for at least 1 month of report year)</i> who is <u>not</u> determined "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	None
Non-Employee Subscriber whose originating agency was an employer group <i>(not an employee for any month of report year)</i> • 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	None

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