

# THE LOCAL CHOICE E-NEWS

## Department of State and Local Health Benefits Programs

December 6, 2017

### Affordable Care Act (ACA) Reporting for Calendar Year 2017

DHRM relies on the information provided by you and stored in the Benefits Eligibility System (BES) to file required reports that comply with the ACA employer mandate to report health care coverage offered to eligible participants and dependents. Two important deadlines are approaching for the 2017 ACA Reporting.

Deadline 1: December 21, 2017

The BES ACA Reconciliation Report for the period January – December 2017 is now in your HuRMan folder. Make sure this report reflects an accurate record of the coverage offered to employees.

- If a record is accurate, no action is required.
- If a record is not accurate, submit the ACA Reconciliation Form marked CHANGE.
- If a record is missing, submit the ACA Reconciliation Form marked ADDITION.

While this report includes records for retirees, survivors, LTD participants and COBRA qualified beneficiaries associated with your group, you are only responsible for the review and reconciliation of records for employees.

Additional reports are available in your HuRMan folder to help you keep all the information in BES accurate.

- BES Enrollment Report: Weekly report of total membership in BES for your group – one report shows participants and the other shows corresponding covered dependents. It is available on the 3<sup>rd</sup>, 10<sup>th</sup>, 17<sup>th</sup> and 24<sup>th</sup> of each month. The reports posted on the 3<sup>rd</sup>, 10<sup>th</sup>, and 17<sup>th</sup> list the membership in BES in effect the first of that month. The report posted on the 24<sup>th</sup> lists the membership in BES in effect the first of the next month. For example, the reports posted on September 3<sup>rd</sup>, 10<sup>th</sup>, and 17<sup>th</sup> show membership in effect September 1 and the report posted on September 24<sup>th</sup> shows membership in effect October 1.
- BES Exception Report: Monthly report listing discrepancies found in BES that need attention. Note: A system-generated social security number (SSN) that requires follow-up is on this report. Remember, the employer is responsible for making “reasonable efforts” and documenting each attempt to obtain a valid SSN or Taxpayer Identification Number (TIN) for each

employee and their covered family members. A Numbered Memo dated September 14, 2015 provides information on documenting your attempts to collect these numbers.

Deadline 2: January 15, 2018

The annual ACA Certification will be available online in early January and details on submitting it will be published in an E-News once the information is available. This certification requires that you verify employer information and enter the number of full-time employees for each month of 2017 using the ACA definitions published by IRS. You may use this link: <https://www.irs.gov/affordable-care-act/employers/determining-if-an-employer-is-an-applicable-large-employer> for IRS guidance.

The number of full-time employees assigned to an employer FEIN will determine if the employer is considered a large employer or a small employer. Forms 1094C and 1095C will be filed for large employers. Forms 1094B and 1095B will be filed for small employers.

Thank you for your attention and assistance in this major ACA reporting requirement. If you have questions, please contact [TLC@dhrm.virginia.gov](mailto:TLC@dhrm.virginia.gov)

2017 ACA Reconciliation Form:

<http://www.thelocalchoice.virginia.gov/communications/attachments/ACAReconciliationForm2017.docx>

2017 BES ACA Reconciliation Report Codes:

<http://www.thelocalchoice.virginia.gov/communications/attachments/BESACAReconciliationReportCodes2017.pdf>

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