



Date: February 29, 2016

To: Manteca Unified School District Employees

From: Samria Faria/Payroll and Employee Benefits

Subject: New Employer-Sponsored Health Insurance Statements for 2015 Tax Year

This notice is to inform you of the new IRS statements you may soon receive from Manteca Unified School District and/or your health plan provider.

- **IRS Form 1095-B** – This form reports your health plan coverage during the 2015 calendar year. The form will list the names of each covered individual and will indicate the months in which they were covered.
- **IRS Form 1095-C** – This form reports the offer of coverage that was made to you during the 2015 calendar year.

Who will receive these forms?

- If you were enrolled in a health plan for any month(s) during the 2015 calendar year, an IRS Form 1095-B will be mailed to you by your health plan provider between the middle of January and March 31, 2016. Additionally, Manteca Unified School District will be issuing an IRS Form 1095-C to you by March 31, 2016, if you were determined to be an IRS Affordable Care Act full time employee.
- If you were not enrolled in a health plan during 2015, but an offer of employer sponsored health coverage was made during the 2015 calendar year and you were determined to be an IRS Affordable Care Act full time employee, Manteca Unified School District will be issuing an IRS Form 1095-C to you by March 31, 2016.
- If you were not enrolled in a health plan during 2015 and you were not determined to be an IRS Affordable Care Act full time employee, you will not receive either form.

If you are a recipient of these forms, please note they should be retained with your income tax records. For more information, see: <https://www.irs.gov/Affordable-Care-Act/Questions-and-Answers-about-Health-Care-Information-Forms-for-Individuals>.

Please consult with your own tax professional if you have questions. Your employer, insurance broker and/or insurance provider are unable to provide tax advice.