

The Internal Revenue Service (IRS) created three tax forms for Tax Year 2015: 1094-C, 1095-B, and 1095-C. These forms will be used to document employees meeting Individual Shared Responsibility (ISR) and employers meeting Employer Shared Responsibility (ESR). Each form plays a specific role in confirming Patient Protection and Affordable Care Act (ACA) compliance for each person and each employer.

IRS Tax Form 1094-C

Form 1094-C, titled “Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns,” will be used by the Defense Finance and Accounting Service (DFAS) to report summary information to the IRS regarding the offers of employer-sponsored health coverage made by each Department of Defense (DoD) Agency. It will be used by the IRS to ensure ESR compliance by DoD. This form is sent to the IRS only.

IRS Tax Form 1095-B

Form 1095-B, labeled “Health Coverage,” will be used by health insurance carriers to certify that an employee and members of that employee’s household had insurance coverage that met the requirements of the ACA. This form reports the type of coverage, dependents covered, and the period of health insurance coverage for the prior year. This form will be sent directly from the Federal Employees Health Insurance Program (FEHBP) carrier to the enrollee. The form serves as proof of minimum essential coverage for the enrollee and his or her covered dependents.

IRS Tax Form 1095-C

Form 1095-C, entitled “Employer-Provided Health Insurance Offer and Coverage

Insurance,” will be used by DoD to report the health care coverage of its employees and their dependents to the IRS.

All employees will receive a 1095-C, regardless of whether or not the employee participates in the FEHBP. DoD employees, via MyPay at <https://mypay.dfas.mil/mypay.aspx>, will have the ability to “opt-in” to receive electronic delivery of their 1095-C statements for Tax Year 2015. DoD employees who do not opt-in will be mailed a hard copy 1095-C statement in January 2016 for Tax Year 2015. Employees will need this form to file their 2015 Federal income tax.

Additional information on IRS Tax Forms 1094-C and 1095-C can be found at <http://www.irs.gov/instructions/i109495c/aro1.html>. For more information on IRS Tax Form 1095-B, go to <https://www.irs.gov/uac/About-Form-1095-B>.

To assist DoD employees with questions or concerns regarding the ACA, a general email has been established at dodhra.mc-alex.dcpas.mbx.affordable-care-act@mail.mil.

