

Date: March 30, 2016

To: Eagle Mountain-Saginaw ISD Employees

From: Stella Mendoza, Director of Payroll/Benefits

Subject: IRS From 1095-C for 2015 (Affordable Care Act)

With the passage of the Affordable Care Act (ACA), effective with the tax period ending December 31, 2015, all employers are required to prepare and send an IRS Form 1095-C. This form provides information about the health coverage offered to you by your employer and whether you enrolled in the Districts medical coverage. It also lists the lowest monthly premium that you could have elected for the self-only health benefits we offered to you. The IRS has posted a set of questions and answers, <a href="https://www.irs.gov/Affordable-Care-Act">www.irs.gov/Affordable-Care-Act</a>, explaining who should expect to receive the form, how the form can be used, and how to file your income tax return with or without the form. The deadline for employers to issue IRS Form 1095-C to their employees is March 31, 2016.

While the information on this form may assist in preparing your 2015 taxes, having the form in your possession at the time of filing is not required. All questions concerning the filing of your annual tax return and IRS Forms 1095-C should be directed to the professional preparing your income tax return.

Eagle Mountain-Saginaw ISD Employees where given the option to receive the form 1095-C electronically or by mail. Those employees who elected to receive their 1095-C forms electronically will receive an email with instructions on how to download the 1095-C form from Skyward. Those employees who elected to receive their 1095-C forms via US Postal service will be post marked March 31, 2016.

The 1095-C form is new to all employers and employees. The District asks that our employees please review the information on the 1095-C as soon as possible. Please review dependent(s), social security numbers, and date of birth and report discrepancies to the Payroll/Benefits office, as soon as possible, by emailing your inquiry to <a href="mailto:benefits@ems-isd.net">benefits@ems-isd.net</a>. Please allow two to four business days for a response.