

STATE CONTROLLER'S OFFICE
PERSONNEL AND PAYROLL SERVICES DIVISION
P.O. BOX 942850
SACRAMENTO, CA 94250-5878

DATE: February 25, 2019

PERSONNEL LETTER # 19-007

TO: All Agencies in the Uniform Payroll System

FROM: Marissa Revelino, Chief
Personnel and Payroll Services Division**RE: AFFORDABLE CARE ACT 2018 1095-C INFORMATION**

Under the ACA (Affordable Care Act), the State of California is required to furnish a statement to federally qualified full-time employees with information regarding the health coverage that was offered, if any, to the employee and their dependents, using IRS Form 1095-C, Employer-Provided Health Insurance Offer of Coverage. Any employee who was appointed to a time-base of $\frac{3}{4}$ or more for at least one month during 2018, and those who were appointed to an intermittent time base that average 130 or more hours of service during a 6-month measurement period have been issued a 1095-C.

2018 FORM 1095-C DISTRIBUTION

The State Controller's Office (SCO) has completed the distribution of the 2018 Forms 1095-C to Civil Service and California State University employees. The 1095-Cs have been mailed to the employee's address listed in the Employment History database as of December 31, 2018.

- The SCO pre-printed the SCO address as the return address for all 1095-Cs.
- Undeliverable 1095-Cs returned to the SCO will be forwarded to the agency or campus.
- Human Resources (HR) staff are responsible for forwarding the 1095-Cs returned by the SCO to the employee. HR staff should ensure that each employee's most current postal address is on file by having the employee submit a corrected Employee Action Request Form (STD. 686) or the CSU Student Payroll Action Request Form (STD. 457).

The SCO has provided a report of all employees who were mailed a 1095-C on ViewDirect.

- Report ID: PDA1782
- Report Name: 1095-C Issued

For inquiries specific to Personnel staff authorized to access ViewDirect, contact PPSD Decentralized Security by emailing dsa@sco.ca.gov. Refer to the ViewDirect manual for access and printing procedures.

1095-C Billing

The SCO issued [Payroll Letter 18-020](#) which indicated that agencies would be charged a service fee of \$0.63 for each 1095-C mailed to offset the SCO postage/handling costs. SCO will not assess this charge.

PURPOSE OF THE FORM 1095-C

1095-Cs are for informational purposes only and are not required to file taxes to the IRS. Employees may use Form 1095-B from their health coverage provider, if applicable, to substantiate individuals (including dependents) who were enrolled in minimum essential coverage for at least one month during the preceding calendar year.

Employees may need the information provided on Form 1095-C to assist the IRS in determining eligibility for a premium tax credit for purchasing individual health coverage through Covered California. The IRS will use information reported on the form to determine if the state is complying with the ACA's employer mandate.

REQUESTS FOR DUPLICATE 1095-Cs

Confirm that the employee is listed on ViewDirect report PDA1782 "ACA 1095-C Issued" prior to requesting a duplicate 1095-C. Do not request a duplicate 1095-C for an employee who is not listed on the report.

There is currently no charge for duplicate 1095-Cs. To request a duplicate 1095-C:

1. Verify that the employee was issued a 1095-C by reviewing report PDA1782, "ACA 1095-C Issued" on ViewDirect.
2. If the employee was issued a 1095-C, request a duplicate from ACA Online Support at (916) 322-3770 or by email at acasupport@sco.ca.gov. Include the employee's full name and the last four digits of their Social Security Number in the request.

Duplicate 1095-Cs will be mailed directly to the address listed in the Employment History database as of December 31, 2018.

For questions regarding the 1095-C distribution, mailing/printing costs, replacement, or any other inquiries related to ACAS, contact ACA Online Support at (916) 322-3770 or by emailing acasupport@sco.ca.gov.

MR:MV:SC:ACA