#### **IMPORTANT INFORMATION ABOUT YOUR 1095-C**

This form is being provided to you by the <u>Joint Industry Board of the Electrical</u> <u>Industry, JIB Medical PC and JIB Services LLC</u> in compliance with the Affordable Care Act ("ACA")

#### 1. What is this form?

A 1095-C form is a little bit like a W-2 form which is provided by your employer to show that your employer offered health coverage during the past year. Your employer sends one copy to the Internal Revenue Service (IRS) and one copy to you. A W-2 form reports your annual earnings. A 1095-C form reports your employer-provided health care coverage throughout the year. This year, you should receive it before March 1, 2025.

### 2. How can I get a duplicate Form 1095-C?

The 1095-C will be available online in the UKG portal. To view your 1095-C form on the UKG portal follow steps below:

- Login to UKG
- Select "MyHR"

On the UKG home page, click in the Menu on the left-hand corner; then select "MyHR"

- Select "Forms"
- Select "Government Forms"

Select "1095-C", Click on "Selected Year:2024" on the upper right-hand corner and click "Apply" on the right-hand side of the bottom of the page. Finally, click on the Pencil Icon to open the 1095-C form

# 3. Can I request this form electronically each year?

Yes, you can opt-in to get 1095-C form electronically. To provide electronic consent follow these steps: Login to UKG/My HR/Forms/Government Forms/1095C/Electronic Consent. After you submit your e-consent, it will remain valid for all future tax years unless you decide to change your option again in UKG (this process does not need to be repeated). If you do not choose the online option, you will be provided with a paper copy of your 1095-C. You will still be able to access the electronic version as well.

## 4. What am I supposed to do with this form?

You don't actually need this form in order to file your taxes, but when you do file, you'll have to tell the IRS whether or not you had health insurance for each month of 2024. The Form 1095-C shows that your employer offered health insurance. Since you don't need this form to file your taxes, you don't have to wait to receive it if you already know what months you did or didn't have health insurance in 2024. When you do get the form, keep it with your other 2024 tax information in case you should need it in the future to help prove you had health insurance.

### 5. Why do the reporting codes found on the back of the form not match?

The instructions found on the back of the 1095-C form do not apply to employers that contribute to multiemployer plans such as the Joint Industry Board of the Electrical Industry, JIB Medical PC and JIB Services LLC.

Although not found on the back of the 1095-C form, the IRS final instructions advised that contributing employers of multiemployer plans should complete Form 1095-C using the following codes:

- Large contributing employers should enter code 1H ("no offer of coverage") on line 14 (Offer of Coverage) for any month for which they enter code 2E on line 16 (Applicable Section 4980H Safe harbor Codes and other relief for employers).
- Code 2E on line 16 indicates that the employer was required to contribute to a multiemployer plan on behalf of the employee for that month and therefore is eligible for multiemployer interim rule relief.
- The final instructions also confirm that code 1H may be entered without regard to whether the employee was eligible to enroll in coverage under the multiemployer plan for that month or was actually enrolled.

## 6. I have more questions—who do I contact?

All questions regarding this form should be directed to the JIB Payroll Department at 718-591-2000, ext. 1805.