RE: Tax Form 1095-C

Dear Employee,

In March 2016, some employees will receive a new tax form called the 1095-C that will contain important information about their University System of Georgia healthcare coverage. Employees who will receive the form include those who:

- Were enrolled in healthcare coverage through the University System of Georgia at any point in 2015
- Worked an average of 30 or more hours per week or were considered a full-time employee (as defined by the Affordable Care Act or “ACA”) in 2015

Employers are required to send the 1095-C to applicable employees as part of the Affordable Care Act. The 1095-C Form contains information that will help you answer questions on your tax return regarding the Affordable Care Act’s Individual Mandate. If you qualified as a full-time employee (as defined by the ACA), the Form will contain information that may help you and the federal government determine your eligibility for a premium tax credit if you purchased through the Affordable Care Act’s Health Insurance Marketplace. More information about this form is available on the IRS website at: https://www.irs.gov/Affordable-Care-Act/Questions-and-Answers-about-Health-Care-Information-Forms-for-Individuals.

**NOTE:** In any month that you are eligible for health coverage through the University System of Georgia, you and your family will not be eligible for a premium tax credit with respect to coverage purchased in the Affordable Care Act’s Health Insurance Marketplace because the University System of Georgia’s health coverage provides minimum value and is considered “affordable” by Affordable Care Act standards.

For 2015 tax filing purposes, if you wish to file your tax return prior to receiving the 1095-C form, you may provide the information as you did last year on your 2014 tax form with any updated information you have. You will not be required to amend your tax return solely because the information on the 1095-C you receive after filing your tax return is different. Please consult with your tax advisor for tax advice.

If you have general questions about your 1095-C form, e-mail the USG Shared Services Center at helpdesk@ssc.usg.edu or call 1-855-214-2644.