

The IRS posted final instructions for forms 1094-C, 1095-C, which provides all employers with an automatic extension to furnish employees with form 1095. The deadline to furnish these forms must be postmarked by **March 2**.

**Please note: You will be able to complete and file your taxes without your 1095 form(s) or proof of medical insurance coverage. You will not need to amend your filings upon receipt of your 1095 form(s).**

Although the 1095 form(s) are not needed to complete your taxes; employers or insurance providers are required to furnish these forms to their employees.

**ADDITIONAL INFORMATION:**

You will be receiving these forms because as of 2014, the Affordable Care Act requires all employers who have 50 or more full time employees to offer coverage to their full time employees.

The IRS requires each employer with over 50 full time employees to report to the IRS the coverage they offered to their full-time employees in the tax year. Eligible employees will receive a form called a 1095-C. As a self-insured health insurance plan, your employer is required to disclose the offer of coverage in Parts I, II, and III of the 1095-C form. The form will look like this:

Form 1095-C  
Department of the Treasury  
Internal Revenue Service

**Employer-Provided Health Insurance Offer and Coverage**  
Do not attach to your tax return. Keep for your records.  
Go to [www.irs.gov/Form1095C](http://www.irs.gov/Form1095C) for instructions and the latest information.

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OMB No. 1545-0041  
2022

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 CORRECTED

**Part I Employee**

1 Name of employee (first name, middle initial, last name)  
2 Social security number (SSN)  
3 Name of employer  
4 Employer identifier number (EIN)  
5 Street address (including apartment no.)  
6 Contact telephone number  
7 City or town  
8 State or province  
9 Country and ZIP or foreign postal code  
10 City or town  
11 State or province  
12 Country and ZIP or foreign postal code

**Part II Employee Offer of Coverage**

13 Offer of Coverage table (see instructions)  
14 Employee Required Contribution (see instructions)  
15 Section 503(b) Self-insured and Other plan (see instructions, if applicable)

16 ZIP Code

Form 1095-C (2022)

If you accepted the health insurance offered through State Health Benefit Plan of Georgia, Part III of the 1095-C form will disclose the coverage you took and who was covered under your plan, month by month.

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**Part III Covered Individuals**  
If Employer provided self-insured coverage, check the box and enter the information for each individual enrolled in coverage, including the employee.

(a) Name of covered individual(s) First name, middle initial, last name	(b) SSN or other TIN	(c) DOB (if SSN or other TIN is not available)	(d) Covered all 12 months	(e) Months of coverage												
				Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	
18			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
30			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Form 1095-C (2021)



**Q. Does this mean I can file my taxes without my 1095 form?**

A. Yes, the forms are not required to file your taxes.

**Q. Will I receive a 1095 form(s)?**

A. If you are supposed to receive a form but do not receive your form by March 18, please contact Houze & Associates, Inc.

**Q. Do I need to keep my 1095 form(s)?**

A. Please keep these forms with your other tax records as these forms are important tax documents.

**Q. What do the codes on Line 14 mean?**

A. The codes listed on line 14 describe the coverage that your employer offered to you and if it was offered to your spouse and dependent(s), if any. These codes were provided by the IRS, and you will receive a copy of the codes with your form.

**Q. Why is the amount on Line 15 of the 1095-C form different than the amount I pay for health insurance?**

A. Although you may pay more than the amount listed on Line 15, the IRS requires the premium an individual would pay for the lowest cost plan for single coverage only. This is how the IRS determines if the plan was affordable.

**Q. What do the codes on Line 16 mean?**

A. The codes listed on line 16 describe your employment and health insurance enrollment status. These codes were also provided by the IRS, and you will receive a copy of the codes with your form.

**Q. Will my dependents receive a 1095-B form if they were covered on my insurance?**

A. No, since your State Health Medical Plan is self-insured, Part III of the form will list each month you and your dependent(s) were enrolled in coverage for at least one day.

**Q. What if I had coverage through somewhere other than my employer?**

A. If you were full time and benefit eligible then you will still receive a 1095-C form that will provide information on the offer of coverage made to you by your employer. However, if you were not covered by State Health Benefit Plan you will need to request a copy of the 1095-B or 1095-C form from the person covering you on their insurance. If you took coverage through the federal or state Healthcare Marketplace you will receive a 1095-A form.

**Q. Will I be penalized if I did not enroll in health coverage?**

A. There is no federal tax penalty for forgoing health coverage, however some states still require you to be enrolled in health coverage. If you decide not to enroll in coverage in a state with an individual mandate, you may owe a penalty.

**Q. Will I receive a form if I did not enroll in coverage?**

A. If you were full time and benefit eligible you will still receive a 1095-C form that will provide information on the offer of coverage made to you by State Health Benefit Plan.

**Q. What if I do not receive a 1095-C form?**

A. You will only receive a 1095-C form if you enrolled in coverage for at least one day in the tax year or you are a full-time employee and completed your waiting period for benefits. If you should have received a 1095-C form and did not, then please contact your Human Resources department.

**Q. What action do I need to take?**

A. The IRS will be receiving a copy of your forms by March 31. It is imperative that you review the forms for any errors. **If a Social Security Number or Tax Identification Number is missing or incorrect, please let your HR Department know immediately.**