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**FILING THE NEW MASSACHUSETTS EMPLOYER HIRD FORM IN NOVEMBER 2018  
-- A QUICK START OVERVIEW --**

Employers are receiving automated emails from the MA Department of Revenue's MassTaxConnect notifying them of a new health insurance reporting requirement and indicating that action is required. Welcome to the new annual Employer Health Insurance Responsibility Disclosure (HIRD) filing requirement. Here is a quick start overview of the requirement.

STATE LAW NOW REQUIRES EVERY EMPLOYER IN MASSACHUSETTS WITH SIX OR MORE EMPLOYEES to annually submit a HIRD form each November, commencing with November 2018.

- The due date of the form is November 30, 2018 (and by each November 30 thereafter).
- The HIRD reporting is administered by MassHealth and the Department of Revenue (DOR) through the MassTaxConnect (MTC) web portal
- Although only one HIRD form per employer is required, employer groups must report a separate HIRD form for each FEIN because MTC login credentials are tied to FEIN, so the employer must log into each FEIN MTC account they have and complete a HIRD form for each account

EMPLOYERS THAT CURRENTLY HAVE (OR HAD) SIX OR MORE EMPLOYEES in any month during the 12 months preceding the due date of the HIRD is form (November 30th of the reporting year) are required to complete the HIRD form.

AN INDIVIDUAL IS CONSIDERED AN EMPLOYEE of the employer (employed in any employment category) if the employer included the individual in any quarterly wage report to the Department of Unemployment Assistance (DUA) during the 12 month reporting period.

THE PURPOSE OF THE HIRD FORM is to collect employer-level information about its employer-sponsored health insurance (ESI) offerings.

- Employers are not required to report information about HRAs, health FSAs or HSAs on the HIRD form
- Employers who do not offer health insurance are required to log into MTC and submit the HIRD form
- There are no fines or penalties resulting from the information submitted on the HIRD form

THE GOAL OF THE HIRD FORM is to inform MassHealth about employers' ESI offerings and assist MassHealth in identifying its members with access to qualifying ESI who may be eligible to enroll in the MassHealth Premium Assistance Program.

THE ULTIMATE GOAL of the new HIRD form is to allow more MassHealth members to enroll in the MassHealth Premium Assistance Program.

THE HIRD FORM MAY BE FILED ON MTC BY EITHER THE EMPLOYER OR ITS PAYROLL COMPANY; however, it's the employer's responsibility to ensure that the HIRD form is timely filed. If using a payroll company to file on MTC, the employer should coordinate HIRD reporting between the payroll company and the employer's record keeper for health insurance information. Chances are the payroll company will not have the type of information necessary to complete the HIRD form.

A BENEFIT TO EMPLOYERS is that:

- employees enrolled in MassHealth's Premium Assistance Program, are not included in the calculation of their employer's obligation under the Employer Medical Assistance (EMAC) Supplement
- employees enrolled in ESI and receiving MassHealth coverage as a secondary payer are not included in their employer's obligation under the EMAC Supplement

THE HIRD FORM WILL NOT BE USED:

- in connection with any determinations regarding employers' EMAC Supplement obligations
- to impose any new fines or penalties related to employers' ESI offerings (or lack thereof)
- to collect any personal information about employees

THE MASSHEALTH PREMIUM ASSISTANCE PROGRAM helps eligible working individuals and families pay for qualifying ESI coverage. Eligible MassHealth members with access to qualifying ESI are required to enroll in available ESI. Members who are determined eligible for Premium Assistance may enroll in ESI without regard to any enrollment periods or other restrictions that apply to late enrollees for any group plan, as the MassHealth eligibility determination is considered a qualifying event. Information on the MassHealth Premium Assistance Program can be found on the MassHealth Premium Assistance web page: (<https://www.mass.gov/service-details/other-health-insurance-and-masshealth-premium-assistance>).

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