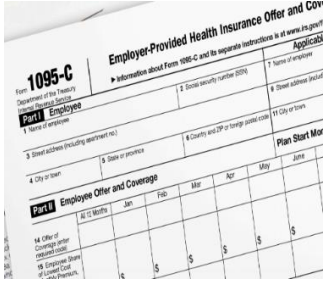


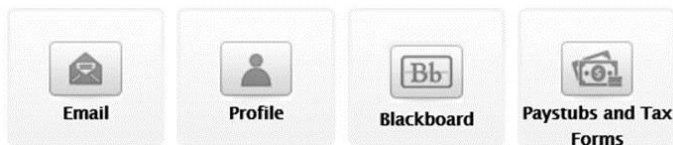
IRS Form 1095-C FAQs

<p>Why is there a new tax form?</p> 	<ul style="list-style-type: none"> • The Affordable Care Act, or Obamacare, includes both an individual mandate and an employer mandate. • The individual mandate requires that most Americans have qualifying healthcare coverage or potentially face a fine. • The employer mandate requires employers with 50 or more full-time equivalent employees to offer healthcare coverage to their full-time employees and eligible part-time employees or potentially face a fine. • Much like the Form W-2 is used to determine whether or not you owe taxes, the IRS will use the information reported from your Form 1095-C to confirm healthcare coverage. Think of the form as your “proof of insurance” for the IRS. If you enrolled in healthcare coverage at any time in 2015, you will receive a Form 1095-C from the College.
<p>What information is provided?</p>	<p>There are three parts to the form:</p> <ul style="list-style-type: none"> • <u>(Part I) Employee and Employer Section</u> reports information about you and the College. • <u>(Part II) Employee Offer and Coverage</u> reports information about the coverage offered to you by the College, the affordability of the coverage offered, and the reason why you were or were not offered coverage by the College. The information must be reported on a month-by-month basis unless the information is the same for all 12 months. • <u>(Part III) Covered Individuals</u> reports information about the individuals (including dependents) covered under the College’s self-insured plan.
<p>Do I need Form 1095-C to file my taxes?</p>	<ul style="list-style-type: none"> • The IRS has extended the date that employers need to provide the 1095-C form to employees from January 31st to March 31st. • As a result of the extension, employees might not receive a Form 1095-C by the time they file their 2015 tax returns. <u>It is not necessary to wait for Form 1095-C in order to file.</u>
<p>What do I do with the form?</p>	<ul style="list-style-type: none"> • While Form 1095-C contains information that you will transfer to your 1040, 1040A or 1040EZ tax form, most people will only have to check a box on their tax form stating that they, and their dependents if applicable, were covered by the College for the 2015 year. You do not need to submit the 1095-C form with your 1040. • Keep the form with your tax records.
<p>How many of these will I receive?</p>	<ul style="list-style-type: none"> • If you worked for more than one large employer (meaning the employer had 50 or more full-time employees), you <i>may</i> receive a Form 1095-C from each company. For example, if you changed jobs in 2015 and were enrolled in coverage with both employers, you should receive a 1095-C from each employer.
<p>When will I get the Form 1095-C?</p>	<ul style="list-style-type: none"> • If you are eligible to receive a Form 1095-C, the College is required to send your Form 1095-C for the 2015 tax year on or before March 31, 2016. As stated above, individual taxpayers will generally not be affected by this extension and should file their return as they normally would.

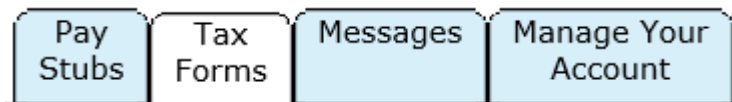
How will I receive the Form 1095-C?

- Your Form 1095-C will be mailed to the home address the College has on file or you can select electronic delivery much like you do for your W-2. Electronic forms provide the same information that is provided in the paper forms.
- Your registration for online access through the Artemis Employee Portal represents your electronic consent to receive your 1095-C online and also confirms your ability to access it electronically. You are able to opt-in at any time during the year via the Employee Portal.

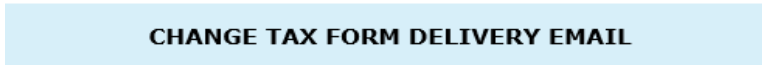
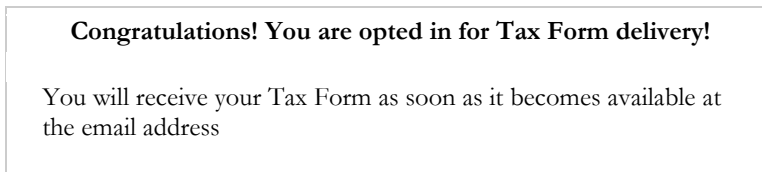
Once you log into Artemis you can click on the “Paystubs and Tax Forms” icon to be directed to the “Tax Forms” link.



By clicking on the “Tax Forms” tab you are able to opt-in to receive all tax forms electronically, as shown below.



The below screen on the tax forms tab will allow you to change your opt-in for electronic or paper tax form delivery.



- You can view your online Form 1095-C from any computer with Internet access. Users may also be able to access their online form via web-enabled handheld devices.
- Please remember to keep a valid email for 1095-C online delivery. If your email address is rejected, then you will be mailed a paper copy of the form.

Who should I contact if I have questions?

- For tax related questions, contact [www.irs.gov/uac/Interactive-Tax-Assistant-\(ITA\)-1](http://www.irs.gov/uac/Interactive-Tax-Assistant-(ITA)-1)
- For benefit related questions, contact benefits@fscj.edu
- For payroll related questions, contact payroll@fscj.edu