



LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM

PAYROLL MEMORANDUM

2016.06

Changing Lives, Creating Futures

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TO: All Employees of Community and Technical Colleges, including Baton Rouge Community College, Bossier Parish Community College, Central Louisiana Technical Community College, Delgado Community College, L. E. Fletcher Technical Community College, Louisiana Delta Community College, Northshore Technical Community College, Northwest Louisiana Technical College, Nunez Community College, River Parishes Community College, South Central Louisiana Technical College, South Louisiana Community College, SOWELA Technical Community College and the LCTCS Office

FROM: Sharon Dunham
LCTCS Payroll, Senior Payroll Manager

DATE: March 23, 2016

RE: Release of Affordable Care Act (ACA) Forms 1095-C

The 2015 1095-C Forms (Employer-Provided Health Insurance Offer and Coverage) have been mailed. Forms were mailed to active employees using the Banner mailing address, or permanent address if no mailing address exists. For inactive employees (retirees, survivors, and COBRA participants), forms were mailed using the address provided by the Office of Group Benefits.

Employees were advised in November that the new Internal Revenue Service (IRS) Form 1095-C required by the Affordable Care Act (ACA) must be provided to employees by January 31, 2016.

In late December, the IRS in Notice 2016-04 extended the requirement to furnish Form 1095-C (and other forms) to employees/covered individuals from January 31, 2016 to March 31, 2016.

With regard to this extension, the IRS has provided the following guidance to individual taxpayers:

Must I wait to file until I receive these forms?

Some taxpayers may not receive a Form 1095-B or Form 1095-C by the time they are ready to file their 2015 tax return. While the information on these forms may assist in preparing a return, they are not required. Individual taxpayers will generally not be affected by this extension and should file their returns as they normally would.

Like last year, taxpayers can prepare and file their returns using other information about their health insurance. You do not have to wait for these forms in order to file your tax return.

Delivery Method of 1095C forms:

If you were employed with any college within the LCTCS entity in calendar year 2015, you will receive one 1095C form if working 30 hours or more in a work week.

The 1095C form was produced and will either be mailed, or you can retrieve it electronically, depending on the delivery option you selected. Employees who chose to receive their W-2 electronically will receive their 1095C form electronically as well.

If you have chosen to receive your 1095C form electronically, your form is available to view and print from the LoLA Self Service website.

Instructions for Retrieval of Electronic Forms:

We have provided the following instructions to help you retrieve your 1095C form electronically:

1. Select the Employee tab in LoLa Self Service
2. Select Tax Forms
3. Select 1095 Employer-Provided Health Insurance Offer and Coverage Statement
4. Select Display
5. Scroll down and locate the box labeled "Printable 1095C"
6. Your form should appear and be ready to print.

Questions should be directed to your local human resources office. Human Resource questions concerning ACA and/or the IRS form should be directed to LCTCS Centralized Payroll.