



LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM

PAYROLL MEMORANDUM

2017.03

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: January 25, 2017

RE: 2016 Affordable Care Act (ACA) Reporting

As required by the Patient Protection and Affordable Care Act (PPACA), the LCTCS Centralized Payroll office will complete ACA reporting in 2017 (reporting calendar year 2016 data). The ACA requires employers to provide an Internal Revenue Service (IRS) form to employees/covered individuals as well as report information to the IRS. LCTCS will be reporting health care offers and coverage via IRS Form 1095-C (Employer-Provided Health Insurance Offer and Coverage).

In addition to reporting this information for employees, LCTCS will also be reporting for retirees, survivors, and COBRA participants who participated in a self-insured (Blue Cross/Blue Shield) health plan through the Office of Group Benefits (OGB) during 2016. Covered individuals in a fully-insured plan (Vantage) should receive health coverage information directly from their insurance carrier. OGB is providing the required information for these covered individuals.

All Forms 1095-C will be mailed by the IRS deadline of March 2, 2017.

Delivery Method of 1095C forms:

If you were employed with any college within the LCTCS entity in calendar year 2016, 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.

For inactive employees (retirees, survivors, and COBRA participants), forms will be mailed using the address provided by the Office of Group Benefits.

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 2016 tax return. While the information on these forms may assist in preparing a return, they are not required. Taxpayers can prepare and file their returns using other information about their health insurance. You should not attach any of these forms to your tax return.