

AFFORDABLE CARE ACT (ACA) MRTL INSTRUCTIONS

The following information is for State of Mississippi agencies processing payroll in SPAHRS, who elected to participate in the Department of Finance and Administration (DFA) central process for Affordable Care Act. DFA is providing files via the ACA Mississippi Readiness Task List (MRTL) for each agency to review, update and provide corrections to DFA. The Agency ACA File attached to your ACA MRTL Task includes both information from SPAHRS for employees who worked for your agency during the calendar year as well as information from Blue Cross Blue Shield, the administrator for the State of Mississippi Health Plan. The information in this file will be used to print 1095 forms and remit to all state employees identified in each Agency's file. An electronic copy of this information will also be remitted to the IRS for the 1094 and 1095.

Agencies will be reported using their unique Tax Identification Numbers as stored in the Agencies' master record in the State Payroll and Human Resource System (SPAHRS). The number of Full Time Equivalent (FTE) employees at each agency determines the type of 1095 form as follows:

Form 1095-B will be used to report for Small Employers (less than 50 FTEs).

Form 1095-C will be used to report for Applicable Large Employers (50 or more FTEs).

Using your prior Calendar year data, a review of all 12 months of employee activity was completed for each agency. Each agency was classified as either an Applicable Large Employer (ALE) or Small Employer. Agencies who have 50 or more Full Time Equivalent (FTE) employees based on the review DFA completed were classified as an ALE. Agencies with less than 50 employees were classified as Small Employers. We ask all agencies to review our designation and determine for themselves if they believe our classification of their agency is accurate.

Your agency should validate this information is correct using your preferred payroll reports, the information provided by BCBS and the IRS instructions for ACA reporting. Highlighting, bolding and other "cosmetic" formatting is allowable; however, agencies should not move columns, nor insert columns. Inserting or deleting columns will cause your file to error out when we reload to the database. Agencies can only have ONE file per EIN. If multiple files are remitted for your agency with a single EIN, the previous files will be overwritten and a full list of your employees will not be reported. **It is imperative that agencies reporting under a single EIN send only one consolidated file.**

Agencies must submit corrected files and their signed approval form(s) by 4:00pm on **January 22, 2020** or your agency will not be included. Errors, omissions or incorrect data provided will not be the responsibility of DFA and may cause your agency to be omitted from our submission for printing. If corrections are not necessary, your agency must only submit the form titled "Agency Approval for ACA Remittance to Employees and IRS".

Resources for the IRS and links to the ACA MRTL Task can be found at the link below:

<http://www.dfa.ms.gov/dfa-offices/financial-affairs/1095-affordable-care-act/>