

# Massachusetts Health Care Reform Attestation



Massachusetts (MA) law requires that residents age 18 and older have health insurance that meets the Minimum Creditable Coverage (MCC) requirements as defined by the Massachusetts Department of revenue (MA DOR). To avoid monetary penalties, several employer and employee notification and filing obligations accompany this requirement.

## Optional Blue Cross notification and filing service

Blue Cross and Blue Shield of Minnesota (Blue Cross) offers the following service to clients whose health plan(s) are administered by Blue Cross during a complete calendar year. For clients choosing this service, Blue Cross will provide the following:

- **For the employee**

Blue Cross will identify all employees and dependents with a Massachusetts address that have had active health care coverage at any time during the calendar year. A 1099-HC form which meets the MA DOR reporting requirements will be prepared and mailed to each eligible employee for income tax filing purposes. The form will be postmarked on or before January 31 in accordance with tax filing regulations.

The MA DOR does not require the Ma 1099-HC form be sent to Medicare members. This applies to both supplemental or replacement plans.

- **For the employer**

Blue Cross will prepare a report of all 1099-HC forms created and submit this report to the MA DOR. We will also create and send any corrections to the MA DOR and the employee after the filing deadline as needed.

## Action Required:

To authorize this service and certify that your group's health plan(s) meet the MCC requirements, please complete and return the attestation form to your account representative by December 1.

# Massachusetts Health Care Reform Employer Attestation and Minimum Creditable Coverage Certification

**Client Name:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Attestation**

By checking **Yes** and signing this form, you certify that your group’s benefit plan(s) meet the Minimum Creditable Coverage (MCC) requirements as defined by the Massachusetts Department of Revenue (MA DOR) and you authorize Blue Cross and Blue Shield of Minnesota (Blue Cross) to provide the MA Health Care Reform Filing Service for your group. You understand that if Blue Cross is not your claims administrator for the complete calendar year, Blue Cross will not perform the MA Health Care Filing Service for your group.

Yes, we authorize the filing service

**MCC Certification**

Blue Cross will use this certification form to report MCC status to the MA DOR. To review the MCC guidelines, visit [www.mahealthconnector.org](http://www.mahealthconnector.org).

\_\_\_\_\_ hereby certifies that its health plan coverage, including carve-out benefits meet the Commonwealth Health Insurance Connector Authority’s (“HealthConnector”) Minimum Creditable Coverage (“MCC”) regulation, 956 CMR 5.00, (“Regulation”) as adopted by the Health Connector’s Board of Directors on 12-10-2009. Should you modify or add any plan design, you are responsible for updating this form and returning it to your Blue Cross account representative.

<b>Benefit Design MCC</b>	<b>Yes</b>	<b>No</b>
Group Number:	<input type="checkbox"/>	<input type="checkbox"/>
Group Number:	<input type="checkbox"/>	<input type="checkbox"/>
Group Number:	<input type="checkbox"/>	<input type="checkbox"/>
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Group Number:	<input type="checkbox"/>	<input type="checkbox"/>

**Authorized signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Account Manager:** \_\_\_\_\_

Client ID: \_\_\_\_\_