



Superintendent
Jonathan S. Patterson, Ph.D.

Board of Education:
Scott Hollowell, Chairman
Randy Hough, Vice-Chairman
Brian Anderson
Dr. Regina Daigre
Roy Rabold

Where Excellence and Creativity Merge

Human Resources

January 31, 2024

NOTICE: Important Information Regarding Your 2023 Tax Return

The provisions of the Affordable Care Act require that we send full-time employees a report called a 1095-C to aid in filing the 2023 tax return. The form reports if and when you were offered health coverage by the school district under the State Health Benefit Plan and whether you and any of your dependents known to State Health enrolled in the coverage when offered. This form is equivalent to the 1095-C form that you received last year at this same time from either us, or from your 2023 employer.

This notice is to provide you an overview of this IRS form and requirements including:

- When will I receive my 1095-C form?
- How do I use it when I file my 2023 taxes?
- What information is on the form?
- Whom do I contact if the information is not correct?
- Why is this form required?

When will I receive the form - This form will be delivered to you in late February via US mail. The 1095-C will be mailed to the home address we have on file for you in our payroll system. If you have recently moved and have registered your change of address with the post office, the form will be forwarded to you. Please check your mail for the form in late February.

How do I use the 1095-C form in filing taxes - You do not need to submit this form with your 2023 return. It is for information purposes only. There is no fine for individuals who do not have health insurance in 2023. Employers are still required to send you a form, however. If you worked at more than one employer in 2023, those employers may send you a 1095-C as well.

What Information is on the form – Part I of the form contains your personal information including your address and social security number. Part II of the form consists of codes and coverage offer information based on your hire date and specific characteristics of the plans State Health offers. Part III of the form lists you and any dependents known to State Health and marks what months of 2023 you and your dependents were covered by the State Health plan while at our district.

Who to contact for incorrect information - The information you see on the 1095-C was provided to the school district by State Health who is the provider of all health coverage and associated data to all school systems in Georgia. If you feel that the coverage data in Part III of the form is incorrect, you may contact the district's benefit office. We will investigate the error with State Health and if we are able to confirm the error and State Health corrects the data, then we can issue a corrected form. However, please know that a corrected form is not necessary to complete your taxes. There are no fines associated with failing to cover yourself or your dependents for health coverage in 2023.

Why is this form required - The Affordable Care Act passed several years ago and popularly known as "Obamacare" requires that every individual in the United States have health insurance. This is called the "individual mandate" under the law. There are no longer any fines for failing to cover yourself or a dependent for health insurance, but the mandate itself still exists. The law also requires that large employers offer coverage that meets minimum requirements and is "affordable" under the law. This is called the "employer mandate". Our plan, through the State Health Benefit Plan, meets all the requirements of the law.

This is important for you to know, because if for some reason, a person eligible for our plan applies for individual coverage on a health insurance "exchange" or marketplace (such as Healthcare.gov) you will not be eligible to receive any subsidy from the government. If you claim a subsidy and receive it, you will ultimately need to pay it back.

Employers have until March 2, 2024 to send you a 1095-C if required. We plan to deliver ours by mid to late February. Please watch your mail for the form in February.