

Employer Health Insurance Responsibility Disclosure 2008: FSC-Exempt Employers

As an employer of 11 or more full-time equivalent Massachusetts employees and a local government entity you have elected not to complete the Division of Unemployment Assistance's (DUA) combined Fair Share Contribution (FSC) and Health Insurance Responsibility Disclosure (HIRD) electronic filing. To demonstrate compliance with the M.G.L. c. 151F requirement to adopt and maintain a Section 125 Cafeteria Plan, you are required to complete and submit the below HIRD information to the Division of Health Care Finance and Policy. Companion instructions on how to complete your Employer HIRD can be found at www.mass.gov/dhcfp.

Employer Legal Name:

FEIN:

Employer D/B/A:

DUA Account Number:

Employer Address:

City:

State:

Zip:

1. **Employer HIRD Determination:** To determine the number of full-time equivalent (FTE) employees, divide total payroll hours from October 1, 2007 to September 30, 2008 by 2,000. If the number is more than or equal to 11, you must complete and submit the below information. If the number is less than 11, please complete the "Attestation of Accuracy" section below, sign and return the form.

Total Payroll Hours / 2,000 = Total FTE's

2. **Section 125 Cafeteria Plan:** As of October 1, 2007, did you adopt and/or maintain a "Section 125 Cafeteria Plan," in accordance with Commonwealth Connector regulation 956 CMR 4.00? (please check the appropriate box)

Yes No

3. **Premium Contribution:** As of October 1, 2007, did you contribute to the premium cost of group health insurance for your employees? (please check the appropriate box)

Yes No

4. **Premium Contribution Percentage:** As of October 1, 2007, list your contribution percentage to the premium cost of each group health plan category listed below. If your local government entity finances a portion of more than one group health plan, enter the lowest contribution percentage offered to each category. If your local government entity contribution percentage is zero, enter "0."

Full-time employees, individual plan: %

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Full-time employees, family plan: %

Part-time employees, individual plan: %

Part-time employees, family plan: %

5. **Total Monthly Premium (highest/lowest):** As of October 1, 2007, what was the total monthly premium for the lowest and highest cost health insurance plans your business offered employees? If your local government entity does not offer a family plan, enter "0" in the appropriate field, or if your local government entity did not pay a portion of the premium cost for any of your employees as of October 1, 2007, please enter "0" in the appropriate fields. (enter whole dollars)

Lowest individual plan premium: \$

Lowest family plan premium: \$

Highest individual plan premium: \$

Highest family plan premium: \$

6. **Open Enrollment Start Date:** In what month will your next group health insurance plan open enrollment period begin? (please check the appropriate box)

<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="padding: 2px;">Nov-08</td><td style="width: 20px; height: 15px;"></td></tr> <tr><td style="padding: 2px;">Dec-08</td><td style="width: 20px; height: 15px;"></td></tr> <tr><td style="padding: 2px;">Jan-09</td><td style="width: 20px; height: 15px;"></td></tr> <tr><td style="padding: 2px;">Feb-09</td><td style="width: 20px; height: 15px;"></td></tr> <tr><td style="padding: 2px;">Mar-09</td><td style="width: 20px; height: 15px;"></td></tr> <tr><td style="padding: 2px;">Apr-09</td><td style="width: 20px; height: 15px;"></td></tr> </table>	Nov-08		Dec-08		Jan-09		Feb-09		Mar-09		Apr-09		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="padding: 2px;">May-09</td><td style="width: 20px; height: 15px;"></td></tr> <tr><td style="padding: 2px;">Jun-09</td><td style="width: 20px; height: 15px;"></td></tr> <tr><td style="padding: 2px;">Jul-09</td><td style="width: 20px; height: 15px;"></td></tr> <tr><td style="padding: 2px;">Aug-09</td><td style="width: 20px; height: 15px;"></td></tr> <tr><td style="padding: 2px;">Sep-09</td><td style="width: 20px; height: 15px;"></td></tr> <tr><td style="padding: 2px;">Oct-09</td><td style="width: 20px; height: 15px;"></td></tr> </table>	May-09		Jun-09		Jul-09		Aug-09		Sep-09		Oct-09		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="padding: 2px;">Nov-09</td><td style="width: 20px; height: 15px;"></td></tr> <tr><td style="padding: 2px;">Dec-09</td><td style="width: 20px; height: 15px;"></td></tr> <tr><td style="padding: 2px;">Jan-10</td><td style="width: 20px; height: 15px;"></td></tr> <tr><td style="padding: 2px;">Feb-10</td><td style="width: 20px; height: 15px;"></td></tr> <tr><td style="padding: 2px;">Mar-10</td><td style="width: 20px; height: 15px;"></td></tr> <tr><td style="padding: 2px;">Apr-10</td><td style="width: 20px; height: 15px;"></td></tr> </table>	Nov-09		Dec-09		Jan-10		Feb-10		Mar-10		Apr-10	
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7. **Your Firm's Full-Time Criteria:**

A. How many payroll hours does your firm require an employee to work to be considered full time?

B. What is the minimum number of payroll hours per week that your firm requires an employee to work to be considered eligible for full-time health plan benefits?

C. Did your firm offer participation in a multiemployer health plan to any full-time employees during the applicable base period?

D. Waiting period: How many months must a full-time employee work at your firm before he/she is eligible for full-time health plan benefits?

Attestation of Accuracy

I certify that I have been designated a responsible person authorized to verify and certify the accuracy of the information submitted and that the information contained in this report is accurate.

Authorized Filer Name (if applicable):

Email Address:

**Employer Health Insurance Responsibility Disclosure 2008:
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Authorized Filer Title (if applicable):

Phone Number:

Employer or Authorized Signature:

Date (mm/dd/yy):

Mail your Employer HIRD to:

*The Division of Health Care Finance and Policy
2 Boylston Street
Attn: DHCFP Help Desk
Boston, MA 02116*