

Re: Notice of New Health Insurance Reporting Requirement: Action Required

The Health Insurance Responsibility Disclosure (HIRD) is a new state reporting requirement in Massachusetts in 2018. State law* requires every employer in Massachusetts with six or more employees to annually submit a HIRD form, which collects information about your employer-sponsored insurance offerings. The HIRD reporting requirement is administered by MassHealth and the Department of Revenue through your MassTaxConnect (MTC) account. You may complete the HIRD form by logging into your MTC Withholding Tax account and selecting the hyperlink under the account alerts. The HIRD form will be available to be filled out starting November 1st and must be completed by November 30, 2018.

For payroll entities that may manage employers' filings on MTC:

While the employer is responsible for ensuring that the HIRD form is timely filed, either the employer or the payroll company may file the HIRD form on MTC. You and the employer should coordinate HIRD reporting in order to ensure that the HIRD form is properly filed.

The HIRD form may be completed by logging into an employer's MTC Withholding Tax account and selecting the "File health insurance responsibility disclosure" hyperlink under the account alerts. The HIRD form will be available to be filled out starting November 1st and must be completed by November 30, 2018.

The HIRD form will be used to assist MassHealth in identifying its members with access to qualifying insurance who may be eligible for the MassHealth Premium Assistance Program. The Premium Assistance Program helps eligible working individuals and families pay for qualifying employer-sponsored insurance. For more information, please reference the FAQ section of MTC specifically relating to the HIRD form. If you have any further questions or concerns after reviewing the FAQs, you may contact the Department of Revenue's customer service center at 617-466-3940 and choose the option to speak with a HIRD representative.

*See M.G.L. c. 118E, section 78.