



TEXAS ASSOCIATION *of* COUNTIES  
HEALTH AND EMPLOYEE BENEFITS POOL

March 4, 2019

## **Affordable Care Act Reporting and Tracking Service (ARTS) Renewal Information**

The Texas Association of Counties Health and Employee Benefits Pool (TAC HEBP) has begun the renewal process for those counties and districts participating in the Affordable Care Act Reporting and Tracking Service (ARTS). Renewal will enable your entity to produce the forms required by IRS Sections 6055/6056 for calendar year 2019, assuming this reporting continues to be a requirement. Reporting will consist of forms (currently Forms 1094/1095C) which must be provided both to employees and the IRS. Current law requires all employers with 50 or more full-time equivalent employees are required to file these forms. ARTS will provide measurement period tracking for 2019 and beyond (to determine whether an employee must be offered health coverage), as well as affordability testing for groups that require employee contributions toward the cost of their own health coverage.

**As your county or district provides health benefits through TAC HEBP, ARTS will continue to be available at NO COST in 2019, assuming program deadlines are met.**

Your entity will need to continue sending employee, payroll, and unpaid leave of absence files to TAC HEBP in order to utilize this service for the 2019 reports. The information provided will be used to determine:

- 1) whether individuals are eligible for a federal premium subsidy or tax credit; and
- 2) whether your entity is subject to penalties under the ACA employer mandate.

Some payroll vendors have worked with TAC to produce these files for you. You will be responsible for the completion of required information in your payroll system and submission to TAC, but this eliminates the need for manually producing additional spreadsheets.

If you use a payroll system that will produce the required IRS forms, and you determine that your entity does not need measurement period tracking or affordability monitoring, you may not need ARTS. It is a service offered by TAC and is completely optional.

Enclosed is the ARTS Renewal Confirmation Program Agreement. Please return a signed copy (initials on pages 1 and 2, signature on page 3) to your Employee Benefits Consultant or email to [ARTS@county.org](mailto:ARTS@county.org) no later than **4/30/2019** if your entity wishes to continue its participation in the program. If you have any questions, please contact your Employee Benefits Consultant at (800) 456-5974.

**ACA Reporting and Tracking Service (ARTS)  
2019 Renewal Confirmation Program Agreement**  
HEBP Member: (Pooled Group or ASO)

**Program Services**

The ARTS program includes the following services:

- *Measurement, Administrative, and Stability Period tracking beginning January 1, 2019 and notification of eligibility for part-time / variable / seasonal employees (can provide tracking back to beginning of Measurement Period if 2018 data was provided by county/district);*
- *Reporting for your county/district regarding the status of potential benefits-eligible employees;*
- *Production of your county/district's 1094C and 1095C forms, shipped to you for distribution to employees (optional direct mail service);*
- *Transmission of your county/district's 1094C and 1095C forms to the IRS.*

**Program Requirements**

- 1) Participants must provide employer, payroll, employee and unpaid leave of absence (LOA) files related to the group's Health Benefits Plan in the format designated by TAC HEBP, as described on Attachment A: "ARTS File Specifications". Payroll data must be provided for each payroll cycle. Employee files must be provided, at a minimum, once per quarter. LOA files may be provided if and when applicable.
- 2) Group agrees to pay program fees as described in the 2019 ARTS Fee Schedule.

**Enrollment and Data Submission Deadlines**

- Groups who wish to participate in the ARTS program must return the signed documents to TAC HEBP no later than April 30, 2019 in order to participate.
- Data file transmission to TAC HEBP must begin no later than August 1, 2019 to avoid late fees, however, **we recommend that you continue sending your files after each payroll or at least monthly** to avoid getting backlogged. Please refer to the enclosed "2019 Deadlines for ARTS Files".



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**ACA Reporting and Tracking Service (ARTS)  
HEBP Member (Fully Insured or ASO)  
2019 Fee Schedule for Renewing Participant**

1	<input checked="" type="checkbox"/>	ARTS Annual Subscription Fee	*\$4.25 / form	<b>Waived</b>
2	<input type="checkbox"/>	<b>Optional</b> Forms Distribution ( <i>group chooses to have TAC mail employee forms</i> )	\$ 1.50 / form	If applicable, will be billed in 2020 after forms are produced
3	<input type="checkbox"/>	Late fee for service election form ( <i>after 4/30/2019</i> )	\$1,700	
4	<input type="checkbox"/>	Late fee for data submission ( <i>after 8/1/2019 and/or 1/8/2020</i> )	\$2,700	If applicable, will be billed in 2020 after forms are produced
		<b>Total Amount Due:</b> (if zero, enter 0.00)		\$ _____

*\*Per 1094/1095C form*

*Fees subject to change annually*

\_\_\_\_\_Initials



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## ACA Reporting and Tracking Service (ARTS) Contact Designation Form

**Contracting Authority:** \_\_\_\_\_ (Group Name) hereby designates and appoints, as indicated in the space provided below, a Contracting Authority of department head rank or above and agrees that any notice to, or agreement by, a Group's Contracting Authority, with respect to service or claims hereunder, shall be binding on the Group. Each Group reserves the right to change its Contracting Authority from time to time by giving written notice to HEBP.

**Name:** \_\_\_\_\_ **Title:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**Phone:** \_\_\_\_\_ **Fax:** \_\_\_\_\_

**Email:** \_\_\_\_\_

**Primary Contact:** Main contact for data file and reporting matters pertaining to the ARTS program.

**Name:** \_\_\_\_\_ **Title:** \_\_\_\_\_

**Mailing Address:** \_\_\_\_\_

**Delivery Address (no PO Boxes):** \_\_\_\_\_

**Phone:** \_\_\_\_\_ **HIPAA Secured Fax#:** \_\_\_\_\_

**Email:** \_\_\_\_\_

**Other Contact Emails for ARTS correspondence regarding data files, if any:**

\_\_\_\_\_

\_\_\_\_\_  
**Signature of County Judge or Contracting Authority**

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

\_\_\_\_\_  
**Print Name and Title**

Payroll Software provider: _____ Software Version #: _____
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