



CITY OF STOCKTON

HUMAN RESOURCES DEPARTMENT

400 E. Main St., 3<sup>rd</sup> Floor • Stockton, CA 95202-2317

Phone: 209 / 937-8233 • Fax 209 / 937-8558 • [www.stocktonca.gov](http://www.stocktonca.gov)

**NOTICE**

**INFORMATION REGARDING AFFORDABLE CARE ACT  
2019 TAX REPORTING REQUIREMENTS FOR CITY EMPLOYEES**

February 7, 2020

In accordance with the Affordable Care Act (ACA) and the Internal Revenue Service (IRS) guidelines, the City of Stockton is required to file an annual report with the IRS to provide health insurance coverage information for full-time employees and their dependents. We are also required to supply this data to our employees. This information is reported on IRS Forms 1095-B and/or 1095-C and are due by March 2, 2020.

You will be receiving IRS Form 1095-C in the mail, or you may elect to download the form via the ATS website online at [www.atsprintfreedom.com](http://www.atsprintfreedom.com), the City's payroll system currently used to access paystubs and W-2 documents. This form indicates whether or not you and your dependents were enrolled in a City-sponsored health plan during calendar year 2019. All full-time employees, even those who have opted out of medical coverage, will receive a copy of the IRS Form 1095-C. Note: Dependent information is omitted in Section III of the Form 1095-C for participants enrolled in a fully insured health plan (Kaiser Plan, Sutter Health Plus Plan, and Operating Engineers' Plan). Per the IRS guidelines, the fully insured health plans are required to provide dependent data on the Form 1095-B.

Additionally, employees who are enrolled in a Kaiser, Sutter Health Plus, or an Operating Engineers' Plan, will also receive a 1095-B form directly from the health plan with the required health plan coverage information, including dependent enrollment information.

According to IRS tax guidance, some taxpayers may not receive a Form 1095-B or Form 1095-C by the time they are ready to file their 2019 tax return. While the information on these forms may assist in preparing a return, they are not required. Individual taxpayers should not wait for these forms and file their returns as usual. As with prior years, taxpayers can prepare and file their returns using other information about their health insurance. You should not attach any of these forms to your tax return.

Please keep a copy of these forms for your records. By preparing and providing the forms to you, the City fulfills its employer responsibility to the ACA.

If you have any questions regarding your tax responsibility, please contact your tax advisor or preparer.

For more information on the ACA tax provisions, please visit <https://www.irs.gov/Affordable-Care-Act/Individuals-and-Families>.