



**COMMONWEALTH OF VIRGINIA
DEPARTMENT OF HUMAN RESOURCE MANAGEMENT**

Benefits Administrator Memo

#15-05

To: Benefits Administrators
From: State and Local Health Benefits Programs
CC: All OHB
Date: September 14, 2015
Re: Affordable Care Act (ACA) SSN Reporting

The Affordable Care Act (ACA) requires that employers provide calendar-year information about the health insurance coverage offered to employees and their covered family members. DHRM, on behalf of employers participating with the State Health Benefits Program, will use data in BES to compile this information.

ACA requires that the employee's Social Security Number (SSN) and the SSNs of all covered family members are reported. The IRS will use the SSN to determine that the employee and other covered individuals have complied with the individual shared responsibility provision of the ACA regarding qualifying health plan coverage. A Taxpayer Identification Number (TIN) may be provided instead of an SSN.

The monthly BES-Exception-Report for your agency lists all members missing an SSN or TIN. It is the responsibility of the employing agency to make "reasonable efforts" and document each attempt to obtain an SSN or TIN. The IRS requires three documented attempts. DHRM recommends that additional annual requests be made and documented. **You must keep documentation of the attempts in the event of an IRS employer audit** (see attached format).

- **First attempt must be at the start of the "relationship"**
This could be the enrollment form or action at the start of employment or the addition of a covered family member due to Open Enrollment or a Qualifying Mid-Year Event. For those listed on your BES-Exception-Report for September 2015, this attempt should be made by September 30, 2015.

- **Second attempt must be by December 31 of the year in which the relationship begins**
However, if the relationship begins in December, the second attempt must be made by the end of the following January. For example, if the relationship begins in December 2015, the second attempt must be made by January 31, 2016.
- **Third attempt must be by December 31 of the second year of the relationship**
Using the example above, or any relationship that starts in 2015, the third request would be made by December 31, 2016.

A form follows for your use in documenting your attempts to obtain a missing SSN or TIN. Once the SSN or TIN is received and entered in BES, the member will be removed from the BES-Exception-Report. Use PSB301, RC57, to enter a family member's SSN in BES; send TINs to OHB.

Note: Some participants may not be able to provide an SSN or TIN, but this does not relieve the employing agency of the responsibility to make the required attempts as described above.