

COMPLIANCE

ALERT

Massachusetts Employers Must File HIRD Form by November 30

October 30, 2018

As part of Massachusetts' expanded Employer Medical Assistance Contribution (EMAC) program, employers with 6 or more employees in Massachusetts must submit a **health insurance responsibility disclosure (HIRD) form** annually, which collects information about employer-sponsored health insurance offerings. Employers throughout the Commonwealth have begun to receive email communication from the Department of Revenue (DOR) indicating that the HIRD form must be completed by November 30, 2018.

The HIRD reporting requirement is administered by MassHealth and the DOR through the employer's MassTaxConnect (MTC) account. Employers may complete the HIRD form by logging into their MTC Withholding Tax account and selecting the "File HIRD" hyperlink under the account alerts. The form will be available starting November 1 and 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 DOR has published a 7-page FAQ available here: <https://www.mass.gov/files/documents/2018/10/24/health-insurance-responsibility-disclosure-FAQ.pdf>.

Under the law, employers who knowingly falsify or fail to file the form may be subject to a penalty of \$1,000 – \$5,000 for each violation.

Next Steps

Employers should check with their payroll provider to determine if they will assist with the filing. While the HIRD form may be filed by either the employer or its payroll company, it's the employer's responsibility to ensure that the form is timely filed. The DOR has not provided a public copy of the HIRD form at this time, although based on the law the form will be used to indicate whether the employer has offered to pay or arrange for the purchase of health insurance and information about that insurance, such as the premium cost, benefits offered, cost sharing details, eligibility criteria and other relevant information.

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