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## The State of Massachusetts has Introduced a New Employer Reporting Requirement

Massachusetts has introduced a new employer reporting requirement. The Health Insurance Responsibility Disclosure (HIRD) form must be completed annually by all employers, even those located outside the state, that have six or more employees working in Massachusetts.

### BACKGROUND

Prior to 2014, most employers with employees in MA were required to submit a different version of the HIRD form. The previous requirement was repealed after the Affordable Care Act (ACA) was passed. The prior form required information about individual employees, but the new HIRD form collects only employer plan-level information.

### FILING DETAILS

The HIRD form should be completed by November 30th each year. The HIRD form and an FAQ were first released in early November 2018, and many employers were not aware of the requirement prior to the first 11/30/2018 deadline. Officials at the MA Department of Revenue are encouraging employers to complete the form as soon as possible and have stated that they do not plan to penalize employers for late filings during this first year of the requirement because of the short time employers were given to file.

Employers must file the HIRD form online through the MassTaxConnect (MTC) web portal employers use to file state payroll taxes. After logging into their MTC account, employers select the "File health insurance responsibility disclosure" hyperlink under the account alerts. The form asks for information about the employer's plan, including details such as eligibility requirements, employer contributions, deductibles, and out-of-pocket maximums. If an employer uses a payroll vendor to submit payroll taxes to the state, the employer may need to provide health plan information to the payroll vendor to complete the filing.

The MA Department of Revenue (DOR) has released an FAQ regarding the new reporting requirement. The FAQ also includes a DOR phone number for reporting questions; it can be found at <https://www.mass.gov/files/documents/2018/10/24/health-insurance-responsibility-disclosure-FAQ.pdf>

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