

## Designated Governmental Entity Form Section 6055 of Minimum Essential Coverage

Under Internal Revenue Code (IRC) section 6055, a government employer may enter into a written agreement with another governmental unit that designates the other governmental unit as the person required to file the returns and furnish the required statements for some or all of the individuals receiving minimum essential coverage under the same plan or arrangement.

Any employer who is statutorily required to participate in the State Health Plan (Governmental Employer) may elect to designate the S.C. Public Employee Benefit Authority (PEBA) as its designated governmental unit, agency or instrumentality to fulfill any reporting requirements for its former employees and their dependents (provided the former employees are retired or otherwise terminated from employment for the entire year) under IRS section 6055. See [attachment A](#) for a list of applicable employers. PEBA will not accept designation from employers whose participation in the State Health Plan is optional.

The Governmental Employer listed below hereby designates PEBA as its designated governmental unit to fulfill all reporting responsibilities under IRC section 6055 for former employees. This designation meets all requirements under IRC section 6055(c)(ii) and is effective under all applicable laws. The Governmental Employer must retain a signed and executed copy of the designation in its books and records. Once executed, the Governmental Employer or PEBA may elect to revoke the designation by written notification at least 60 days prior to furnishing the statements required by Section 6055 each year.

By signing this designation, the Governmental Employer and PEBA agree to the following:

1. The Governmental Employer is the person subject to the requirements of IRC section 6055;
2. PEBA agrees to report information on behalf of the Governmental Employer for purposes of IRC section 6055 with respect to the Governmental Employer's former non-Medicare eligible employees that were retired or otherwise terminated from employment for the entire reporting period and their dependents;
3. PEBA meets the requirements of an appropriately designated governmental unit under IRC section 6055(c)(ii); and
4. PEBA will report on Form 1095-B.

### Governmental Employer Information

Group Number: \_\_\_\_\_

Governmental Employer Name:  
\_\_\_\_\_

Governmental Employer EIN: \_\_\_\_\_

Governmental Employer Address:  
\_\_\_\_\_

Governmental Employer Contact:

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Telephone: \_\_\_\_\_

Authorized Signature:  
\_\_\_\_\_

This \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

### Designated Governmental Unit Information

S.C. Public Employee Benefit Authority  
Insurance Benefits  
202 Arbor Lake Drive  
Columbia, SC 29223

FEIN: 47-2655107

PEBA's Authorized Signature:  
\_\_\_\_\_

This \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

*If PEBA accepts the designation, PEBA will return a signed copy of the form to the employer for its file. This designation is not in effect until the document has been signed by both the employer and PEBA. If you have any questions, please contact PEBA's Employer Contact Center at 803.734.2352.*