

PEBA Update

Week ending June 5, 2015

Updated Information on ACA Reporting

New -- Sample File Layouts

The IRS issued the final regulations and versions of the 1094 and 1095 forms in mid-February. After reviewing the final regulations, PEBA has determined:

For employees:

Each employer will be responsible for filing forms for any individual it employed in a benefits-eligible position at any time during the preceding calendar year.

PEBA will provide employers with an electronic file the last week of December that contains coverage information for employees and their dependents. The file will be a tilde delimited file. [Click here for a sample file.](#) In response to requests from a number of employers, here is a sample layout.

Only one consolidated report for active employees of the State ALE (Applicable Large Employer), the payroll processed through the Comptroller General's office, will be submitted to the IRS. See the article, "ACA Reporting for Comptroller General Agencies" below.

For non-employees:

PEBA will handle the State ALE returns and statements required for non-Medicare eligible retirees, COBRA subscribers and survivors. [Click here for a list of employers included in "The State" ALE.](#)

An employer that participates in the State Health Plan pursuant to S.C. Code Ann § 1-11-710 (technical colleges, public universities, public school districts and certain public corporations) may designate PEBA as its Designated Governmental Entity (DGE) for making the returns and statements required for its non-Medicare eligible retirees, COBRA subscribers and survivors. However, PEBA will only report with respect to former non-Medicare eligible employees who were not active full-time employees for any portion of the reporting period. [Click here for a list of employers that can designate PEBA as their DGE.](#)

To designate PEBA, employers must complete and submit the Designated Governmental Entity Form.

The completed form should be returned via email to dge@peba.sc.gov by October 31, 2015.

Employers on this list **cannot** designate PEBA as their DGE. PEBA will not permit employers that participate in the State Health Plan pursuant to S.C. Code Ann § 1-11-720 (local subdivisions) to designate PEBA to report for its non-Medicare eligible former employees. Local subdivisions must report for their own non-Medicare eligible former employees.

PEBA will provide employers who cannot or chose not to designate PEBA as their DGE with an electronic file during the last week in December that contains coverage information for their non-Medicare retirees, COBRA subscribers, survivors and their dependents. The file will be a tilde delimited file. [Click here for a sample file.](#) In response to requests from a number of employers, here is a sample layout.

ACA Reporting for Comptroller General Agencies

Federal regulations require government employers to make a good faith effort to follow the Affordable Care Act (ACA) employer mandate. The state of South Carolina will group all employers that share a common payroll center as a single employer.

All departments and state agencies and boards that use the Comptroller General (CG) payroll and the CG tax identification number will be considered a single employer, called "The State." Only one report for active employees of "The State" will be submitted to the IRS utilizing a single EIN. For a list of agencies included in the State ALE (Applicable Large Employer), [click here](#).

Representatives from the CG's Office, PEBA, SCEIS and the State Human Resources Division are discussing the best process for reporting for the State ALE. PEBA will be the reporting entity for **former non-Medicare eligible employees (retirees, COBRA subscribers, and survivors) and their dependents**. However, PEBA will only report with respect to former non-Medicare eligible employees who were not active full-time employees for any portion of the reporting period. The reporting entity for **active employees** has not been identified.

Regardless of which agency is the reporting entity, it is important to note:

- All agencies should track eligibility for benefits and offers of coverage for each of their employees.
- Individual state agencies will not be responsible for compiling and submitting the forms to the IRS for their employees.
- The reporting entity for the State will compile the information required for reporting and file on the State's behalf. For this reason, the information on eligibility and offers of coverage must be entered in a consistent manner by all State ALE members and stored in a central reporting system.
- SCEIS is working on a way for employers to ensure the information required for ACA reporting is captured in the system.
- Once the tracking mechanism is in place, agencies may be required to enter benefit eligibility and offers of coverage in SCEIS for any employee employed on or after Jan. 1, 2015.

We appreciate your patience as we work together to develop and implement a solution for ACA reporting. Additional information will be communicated as soon as it is available.

2015 IBG is Not Available in Print

PEBA does not have additional copies of the printed version of the 2015 *Insurance Benefits Guide* (IBG).

An updated version of the 2015 IBG is available on the PEBA Insurance Benefits website, www.eip.sc.gov. BAs who need copies of the IBG may print it from the website.

PEBA Update

Week ending June 26, 2015

PEBA Closed on July 3

In observance of Independence Day, PEBA's offices will be closed on Friday, July 3. Our offices will reopen at 8:30 a.m. on Monday, July 6.

We Want to Hear From You -- by Monday!

PEBA is conducting a brief survey of its employers to find out if they offer an Employee Assistance Program (EAP). All employers were sent an email asking them to complete the survey.

If you have not completed the survey, there is still time. Please click on the link below to take the survey. The survey closes at 5 p.m. Monday, June 29.

https://www.surveymonkey.com/s/eap_programs

If you have already responded to the survey, thank you for your participation!

Recertify Your EBS Access by Tuesday, June 30

To continue using EBS without interruption, authorizing agents must recertify access by June 30, 2015.

Each employer's authorizing agent should have received a letter from PEBA Insurance Benefits that will enable him to recertify the group's Employee Benefits Services (EBS) access. Attached to the letter is a form listing employees and the systems they are authorized to access in EBS. Please indicate if these employees still need this access. A report on EBS also provides this information. To change an employee's access or add a new EBS user, the authorizing agent must submit a new EBS Designated Employee Confidentiality Agreement.

Recertification will not require changing logins and passwords.

Cancel Your Retirees' Coverage Quickly

July 1 is a popular date for retirement. Help PEBA process a Retiree NOE quickly by terminating new retirees' active coverage as soon as the paperwork is complete. **Remember, it is easier to terminate coverage through EBS.**

Quickly terminating your retiring employees' active coverage will help your former coworkers avoid inconveniences. By not canceling a new retiree's active coverage promptly, it may affect claims payment for a period of time, and several months of retiree insurance premiums may be deducted from his first retirement check.

Training Videos Available on EES

The S.C. Public Employee Benefit Authority (PEBA) recently unveiled a new feature on the secure Electronic Employer Services (EES) website that allows participating employers to initiate and submit retirement enrollment elections for newly hired employees through EES.

Training videos are now available on EES to learn how to submit retirement enrollments. The videos include a brief introduction to the new feature; instructions for processing an enrollment, which includes the employee portion; additional instructions for submitting a Police Officer's Retirement System (PORS) enrollment; and instructions for an employee who is employed or actively working with another employer.

This enhanced functionality is not applicable for employers whose payroll is processed by the Office of the Comptroller General because those retirement enrollment elections must be processed through SCEIS. **This new online EES process will become mandatory for non-SCEIS retirement enrollments, except in very limited circumstances, for all employers July 1, 2015.**

If you have any questions, please contact PEBA's Customer Service Department at 803-737-6800 or 800-868-9002 (within S.C. only).