

2015 Calendar Year Membership Report

Attached please find a report to assist you in fulfilling certain upcoming reporting requirements like:

- Your required Section 6055 (“6055”) reporting to the IRS and Individuals.
 - 6055 reporting is required of health insurance issuers, employers and other entities that provided minimum essential coverage (MEC) during the 2015 calendar year. The report to the IRS must reflect individual enrollment information for each individual who was covered by the MEC plan. In addition to the required reporting to the IRS, a statement is also required to be furnished to the employee/primary subscriber by January 31, 2016.

About the Report

In addition to providing general information about each enrolled individual such as his/her first and last name, date of birth and social security number (if stored in our system), the attached report also contains specific enrollment information for each individual. To assist you in understanding the report, a key is provided below:

Column	What It Contains
Coverage in 2015	<p>Reflects the coverage levels the employee had throughout the year.</p> <p>This column will be blank for any enrolled dependents.</p> <p>If the employee had multiple coverage levels (i.e., employee, employee plus spouse, family or any similar deviations) that information will be reflected on multiple lines. Each employee who was covered prior to September 1, 2015 and after September 1, 2015 will have a minimum of two lines of information. This is due to the rate change as of September 1, 2015. Please see the example at the end of this document.</p>
Months	<p>Represents the number of months the individual was enrolled in the coverage level.</p> <p>If the employee/dependent was enrolled in multiple coverage levels (i.e., employee, employee plus spouse, family or any similar deviations) throughout the year, the number of months enrolled in each coverage level will be broken out by multiple lines.</p>
Columns for Each Month of the Calendar Year	<p>For each month, there will be indication as to whether the individual was enrolled in the coverage level reflected for that line. You will see either a Yes or a blank field.</p> <p>A Yes value indicates that the employee or dependent was covered during that month.</p> <p>If the field is left blank, it means that the employee or dependent was not enrolled in coverage during that particular month.</p>
COBRA Qualifying Event Code	<p>If the individual is on COBRA this column will represent the qualifying event (i.e., 1-Termination or 2- Reduction of Hours). COBRA participants will be listed at the bottom of the report. If a member was covered under a non-COBRA plan at any point during the year, they will be listed on the report twice.</p>

If the individual was not on COBRA during any part of the year, the field will be left blank.

This is not a required data element for 6055 reporting, but you may find that you need this information for other requirements.

Do you have questions?

If you have questions with regard to this report for purposes of 6055 reporting, please contact your Meritain Health Client Solutions team.

Multiple lines for varying coverage levels and rate change September 1, 2015

Example:

Employee John Smith was enrolled in employee coverage for four months from January through April. This information would be reflected on only one line of the report as follows:

Subscriber Last Name	First Name	Soc. Sec. Num	DOB	Coverages in 2015
Smith	John	1234	4/1/1980	Employee

In April, John changed to employee + spouse coverage. John's information would be on three lines of the report as follows. The third line of coverage for this employee is due to the rate change September 1, 2015.

Subscriber Last Name	First Name	Soc. Sec. Num	DOB	Coverages in 2015
Smith	John	1234	4/1/1980	Employee
Smith	John	1234	4/1/1980	Employee + Spouse
Smith	John	1234	4/1/1980	Employee + Spouse