

**Obtaining Electronic Consent
Furnishing Statements to Employees
and Other Covered Individuals**

If your school district (SD) or supervisory union (SU) wants to furnish the copies of **Form 1095-B** or **1095-C** to Responsible Individuals and Employees electronically, your SD/SU must obtain the affirmative consent of the individual. SDs/SUs must obtain consent in a way that ensures the recipient is able to access the copy of the statement and must disclose certain information.

What follows is a sample procedure your SD/SU can use as a starting point in creating your own procedures. Also provided is a sample letter (email text or website post) that can be used to communicate with responsible individuals/employees to obtain affirmative consent. Of course, the text of the communication must correlate back to the decisions set out in your final procedures.

The Form 1095-B or 1095-C statement, as applicable, provided to employees will be on paper unless the employee affirmatively consents to receive it electronically.

**Acceptable Methods of Electronic Disclosure**

The statement provided to an employee will be on paper unless the employee affirmatively consents to receive it electronically. Employee consent may be obtained by: [Enter your process for employee to provide consent. Note: any of these methods are acceptable and more than one method can be used for groups of employees/individuals (e.g., letters to employees without work related computer access, emails to employees with computer access). It is also acceptable to do both an email or letter and a web posting.]

* Sending the employee a letter stating that the employee can consent to receive the statement electronically on a website instead of in a paper format. The letter should contain instructions explaining how to consent to receive the statement electronically by accessing the website, downloading and completing the consent document, and emailing the completed consent back to the [SD/SU]. The consent document posted on the website should use the same electronic format that will be used for the electronically furnished statement. If the employee submits the consent in the manner provided in the instructions, he or she has properly consented to receive the statement electronically.
* Sending the employee an email stating that the employee may consent to receive the statement electronically instead of in a paper format. The email should contain an attachment instructing the employee how to consent to receive the statement electronically. The email attachment should use the same electronic format that will be used for the electronically furnished statement. If the employee submits the consent in the manner provided in the instructions, he or she has properly consented to receive the statement electronically.
* Posting a notice on [SD/SU]’s website stating that employees may receive the statement electronically instead of in a paper format. The website contains instructions on how employees may access a secure web page and consent to receive the statement electronically. The consent via the secure web page should use the same electronic format will be used for electronically furnishing the statement. If any employee accesses the secure web page and follows the instructions for giving consent, he or she has properly consented to receive the statement electronically.

The employee’s election to receive electronic statements will continue to apply each year unless withdrawn in writing.

Employees must have the following hardware and software in order to properly access the electronic statement. (See examples for acceptable methods at end of policy.)

[enter what is required to access/read/print the statement, e.g., PC (or Mac) computer, Internet access, Wi-Fi or connected printer, Adobe Acrobat Reader version XX, etc.].

**Hardware/Software Change**. If there is a change in the hardware or software required to access the statement that creates a material risk that the employee will not be able to access a statement, an employer must, prior to changing the hardware or software, notify the employee. The notice must describe the revised hardware and software required to access the statement and inform the employee that a new consent to receive the statement in the revised electronic format must be provided to the employer. After implementing the revised hardware or software, the employer must obtain a new consent (or confirmation of consent) from the employee, by one of the methods used to obtain the initial consent.

**Administration/Recordkeeping – Responsible Department or Individuals**

Enter/identify departments and/or individuals responsible for the administration of this internal policy. This includes individuals/departments:

* responsible for ensuring all affected employees are [enter all applicable “sent initial email” and/or “sent letter” and/or “notified of website”] to consent to electronic disclosure: [enter name or department]
* responsible to maintaining the list of electing individuals: [enter name or department]
* responsible for drafting required website statements including the last date to receive electronic notice (if applicable): [enter name or department]
* ensuring email notices are sent to employees receiving electronic statements (availability of current notice) : [enter name or department]
* responsible for providing paper copies on request: [enter name or department]
* responsible for accepting contact information updates: [enter name or department]
* individuals responsible for removing names of individuals withdrawing consent: [enter name or department], and
* individuals responsible for undeliverable emails/notices: [enter name or department]

An employee’s withdrawal of consent becomes effective [enter date within acceptable range - The SD/SU may set an effective date for the withdrawal of consent on any date between the date the SD/SU receives it or on another date no more than 60 days later.].

Electronic statements will automatically cease to be sent in the following circumstances:

[identify reasons for stopping electronic distribution to the employee - for example, termination of the employee's employment; undeliverable email address; any other reason].

**Required Notice – Web Delivery**

If a statement is furnished on a website, the employer must notify the employee. The notice may be delivered by mail, electronic mail, or in person. The notice must provide instructions on how to access and print the statement and include the following statement in capital letters, “IMPORTANT TAX RETURN DOCUMENT AVAILABLE.'' If the notice is provided by electronic mail, this statement must be on the subject line of the electronic mail.

**Undeliverable electronic address**. If an electronic notice is returned as undeliverable, and the employer cannot obtain the correct electronic address from the employer’s records or from the employee, the employer must furnish the notice by mail or in person within 30 days after the electronic notice is returned.

**Corrected statement.** If the employer has corrected an employee's statement and the original statement was furnished electronically, the employer must furnish a corrected statement to the employee electronically. If the original statement was furnished through a website posting, the employer must notify the employee that it has posted the corrected statement on the website in the same manner as the employee was originally notified within 30 days of the posting. The corrected statement or the notice must be furnished by mail or in person if-

(A) An electronic notice of the website posting of an original statement or the corrected statement was returned as undeliverable; and

(B) The employee has not provided a new email address.

**Access period***.* Statements furnished on a website must be retained on the website through October 15 of the year following the calendar year to which the statements relate (or the first business day after October 15, if October 15 falls on a Saturday, Sunday, or legal holiday). The employer must maintain employee access to corrected statements that are posted on the website through October 15 of the year following the calendar year to which the statements relate (or the first business day after such October 15, if October 15 falls on a Saturday, Sunday, or legal holiday) or the date 90 days after the corrected forms are posted, whichever is later.

**Paper statements after withdrawal of consent***.* An employer must furnish a paper statement if an employee withdraws consent to receive a statement electronically and the withdrawal takes effect before the statement is furnished. A paper statement furnished after the statement due date under this is timely if furnished within 30 days after the date the employer receives the withdrawal of consent.

[Enter Version Date]

[Date]

Dear [Employee/Recipient]

Under federal law, [SD/SU] must provide information to the IRS about medical plan coverage in which you are enrolled.

This information helps you and the IRS to determine whether you have maintained health coverage required under the Individual Mandate as well as determining potential eligibility for a premium tax credit.

In addition to the information we provide to the IRS, we must provide you with a statement that includes the same information that we will provide to the IRS. The statement we must provide to you will be furnished on paper if you do not consent to receive it electronically [by date]. If you elect to consent to receive these statements electronically, your consent will continue to apply each year unless you withdraw your consent in writing.

To properly access the electronic statement, you must [enter what is required to access/read/print the statement, e.g., PC (or Mac) computer, Internet access, Wi-Fi or connected printer, Adobe Acrobat Reader version XX, etc.]. [If on website rather than via email attachment add the following:] Each year, the statement will be available on the website until [enter date]. Note: you may be required to print the statement and attach it to a Federal, State, or local income tax return.

Even if you elect to consent to receive the statement electronically, you can still obtain a paper copy of the statement by [enter how paper copy is obtained]. Please note that your request for a paper statement will be [will not be] treated as a withdrawal of consent as to future statements.

You may withdraw your consent by writing (electronically or on paper) to:

[person or department
mailing address
telephone number
email address]

If you withdraw your consent, [SD/SU] will confirm the withdrawal and the date on which it takes effect in writing (either electronically or on paper). Your withdrawal of consent does not apply to a statement that was furnished electronically before the date on which the withdrawal of consent takes effect.

[SD/SU] will stop furnishing your statements electronically if [identify reasons for stopping electronic distribution to the recipient - for example, termination of the recipient's employment; undeliverable email address; any other reason].

Should your contact information change for any reason, notify [enter procedures for updating the information needed to contact the employee]. [SD/SU] will notify you of any change in the [SD/SU] contact information.

To provide your consent to receive electronic statements please follow the instructions below.

**Providing Your Consent**

*[See examples of the acceptable methods of obtaining consent. Enter your process for employee to provide consent.]*

***[Example (1).* – Letter to Individual**

After reading this letter, if you would like to received your statement electronically, you can consent to receive the statement (copy of [Form 1095-B] [1095-C]) electronically on a website instead of in a paper format. To provide your consent:

1. Access the following website: [HTTPS://XXXXXXXXXXX](https://XXXXXXXXXXX)
2. Download and complete the consent document
3. email the completed consent back to **[**enter email address**]]**

***[Example (2).* – email to Individual**

After reading this email, if you would like to received your statement electronically, you may consent to receive the statement (copy of [Form 1095-B] [1095-C]) electronically instead of in a paper format. To provide your consent:

1. Open the email attachment
2. Read the instructions carefully
3. Submit the consent in the manner provided in the instructions.**]**

***[Example (3).* – Website Posting**

If you would like to received your statement electronically, you may consent to receive the statement (copy of [Form 1095-B] [1095-C]) electronically instead of in a paper format. To provide your consent:

1. Use the instructions to access the secure area of the website
2. Once you have accessed the secure site, follow the instructions to consent to receive the statement electronically.**]**

If you have questions about this notice, please contact [enter contact person].

Sincerely,

Name
Title