

**Suggested Procedure for Obtaining  
Enrollee Social Security Numbers**

**IRS Annual ACA Reporting**

All school districts (SDs) and supervisory unions (SUs) are required to file an annual statement with the IRS. These statements, Form 1095-B for small SDs/SUs (fewer than 50 FT and FTE employees in the prior calendar year) and Form 1095-C for large SDs and SUs, must include the Social Security Number (SSN) of each individual listed as enrolled in coverage for at least one day during the calendar year for which the filing is being made. The IRS allows the substitution of an enrollee’s date of birth, but only where the SD/SU has made reasonable efforts to obtain a missing SSN.

The following documents offer

1. A written procedure as a best practice to allow each SD/SU to demonstrate having made reasonable efforts to obtain missing SSNs consistent with the guidance of the IRS.
2. A template letter that can be used by each SD/SU to request the missing SSNs from employees and other responsible individuals.

**[SD/SU] Procedure for Obtaining Enrollee Social Security Numbers**

**IRS Annual ACA Reporting**

The [SU/SD] will take the following steps to collect Social Security Numbers (SSN) and obtain missing SSNs consistent with the guidance of the IRS.

1. Health plan enrollment materials (new hire, re-enrollment, open enrollment and special enrollments/change in status) will include a statement that in accordance with IRS rules, the employee is required to enter the SSN for themselves and all dependents being enrolled. Emphasis will be placed on accuracy of the information, as incorrect SSNs will result in error reports during filing.

**Note**: The lack of dependent SSN will not be a basis to delay the enrollment.

1. During the internal processing of the enrollment information (before release to VEHI/BCBSVT) all enrollments will be screened specifically for the dependents’ SSN. If the enrollment is missing one or more SSNs, the enrollment will be processed but [SD/SU] will maintain an exception log for follow-up with employees whose enrollments forms are missing one or more SSNs.
2. An initial written attempt to obtain the missing SSN(s) will be made within 75 days following the date the enrollment is received to satisfy the requirement [SD/SU] requests missing SSNs by December 31 (or, if applicable, January 31) of the year in which the enrollment occurs. This attempt will be noted in the exception log.
3. If the SSN is not received, a follow-up attempt will be made by December 31 of the following year. [SD/SU] will make these follow-up requests to employees (or, as applicable, Responsible Individuals) each year in the month of [enter month].
4. If the SSN is not received following this second attempt to obtain the SSN, the exception log will be noted to satisfy the requirement that a reasonable attempt to obtain the SSN(s) was made and the employer may continue to use the dependents’ date of birth.
5. As to filings that may be due during this process, [SD/SU] will use the date of birth in lieu of the SSN.
6. Written record of the attempts will be maintained [enter local process: either in an ongoing exception log (that includes the attempts, including the date made) or with the employee’s benefits file].

See examples of the request timeline on next page.

**Request for Social Security Number Time Line Overview**

Social Security Number of all individuals being enrolled should be requested at the time of enrollment. However, if the SSN is not on file for IRS Reporting, the following provides an illustration of the timeline for requesting the SSN.

**Example 1:**

* Employee Enrolls and Coverage Effective July 1, 2018
* SD/SU must request missing Social Security Number(s) by December 31, 2018
* If no response, must request Social Security Number(s) again by December 31, 2019

**Example 2:**

* Employee Enrolls and Coverage Effective December 1, 2018
* SD/SU must request missing Social Security Number(s) by January 31, 2019
* If no response, must request Social Security Number(s) again by December 31, 2019

**Example 3:**

* Employee Enrolls and Coverage Effective July 1, 2019
* SD/SU must request missing Social Security Number(s) by December 31, 2019
* If no response, must request Social Security Number(s) again by December 31, 2020

**Example 4:**

* Employee Enrolls and Coverage Effective December 1, 2019
* SD/SU must request missing Social Security Number(s) by January 31, 2020
* If no response, must request Social Security Number(s) again by December 31, 2020

**Example 5:**

* Employee Enrolls and Coverage Effective July 1, 2019
* Employee Adds New Spouse Effective September 1, 2019
* SD/SU must request missing Social Security Number(s) by December 31, 2019
* If no response, must request Social Security Number(s) again by December 31, 2020

October 2019

Subscriber Name  
Subscriber Address 1  
Subscriber Address 2  
Subscriber Address 3

Dear Employee:

The federal Affordable Care Act requires individuals to maintain a minimum level of health coverage or face tax penalties. In order to determine which people will have to pay the assessments, the Internal Revenue Service (IRS) requires [Insert school district or supervisory union] to annually report on who has coverage. In order to comply with this requirement, we must collect Social Security Numbers for all of our employees and their enrolled dependents.

If you are getting this letter, we are missing Social Security Numbers for one or more people enrolled in your group health plan coverage. We ask you to supply the missing information by [Insert the most secure way to send group benefit manager the information], no later than [enter date you want the information returned].

We understand that Social Security Numbers are important confidential information and that you may be sensitive about providing them. Please remember this information will be the best way to avoid tax penalties by ensuring the IRS can identify that you and any members of your household have minimum essential coverage. As always, if you have any questions or concerns, please contact [Insert group benefit managers name phone number, email address].

Sincerely,

[Insert group benefits manager name]