



CLIENT BULLETIN:

- **REMINDER: FAIR SHARE CONTRIBUTION AND EMPLOYER HEALTH INSURANCE RESPONSIBILITY DISCLOSURE (HIRD) FILING DEADLINE APPROACHING**
- **ALTERNATIVE PROCEDURE FOR MUNICIPAL ENTITIES**

November 2, 2007

***FILING DEADLINE IS NOVEMBER 15***

Under Massachusetts health care reform, employers with eleven (11) or more full-time equivalent employees are required to complete the Fair Share Contribution (FSC) and Employer Health Insurance Responsibility Disclosure (HIRD) by November 15 of each year. Except as otherwise noted below, this should be accomplished on-line with the Division of Unemployment Assistance (DUA) at <https://fsc.detma.org>. Employers may find additional information regarding this mandatory filing at [www.mass.gov/fairshare](http://www.mass.gov/fairshare) or by calling DUA at 617-626-6080.

Our office was advised by DUA this week that a different procedure will be available to municipal entities (including cities, towns, and districts) that have adopted Massachusetts General Law Chapter 32B. According to the information we received two days ago, such employers will be able to file a certification as to the adoption of Chapter 32B in lieu of completing the Fair Share Contribution (FSC) filing. The Employer HIRD filing will still be required of Chapter 32B entities, just as it is of all other employers. We were informed that the certification form and a letter explaining this alternative are being finalized and should be mailed to municipal employers early next week. In addition to addressing the Chapter 32B alternative to the FSC filing, this mailing is supposed to provide instructions as to how municipalities using this alternative filing method may complete the Employer HIRD filing. (A workaround is required here as the online FSC filing ordinarily must be completed before an employer may move on to the Employer HIRD filing.) If you are a municipal employer and have already completed the FSC and HIRD filing, you need not be concerned about this expected mailing or the alternative filing procedure for this year.

As always, please do not hesitate to contact me if you have any questions regarding this or any other aspects of Massachusetts Health Care Reform.