

City of Pittsburgh

Form 1095C for the 2015 Income Tax Returns

Originally the City of Pittsburgh was required to deliver by 1/31/2016 a Form 1095C to certain employees (former employees and others covered under City medical plans). The IRS delayed this filing date until 3/31/2016. All forms will be mailed by the City on or before 3/31/2016.

Form 1095C contains information about an individual's City medical coverage in 2015. This information was to be used for 2015 income tax returns.

Thus the City will not mail its Form 1095Cs by the time most people file their 2015 tax return.

These are the important facts to know:

- a. **Most employees and former employees will NOT be affected by this delay and should file their 2015 income tax return when ready, without attaching the Form 1095C.**
- b. **If tax returns are filed without attaching the Form 1095C, simply keep the Form 1095C when received from the City.**
- c. **Those affected by the delay are:** Those enrolled in the marketplace (exchange/Obamacare) and without a determination from the IRS that the City medical coverage was unaffordable and that they could get a Premium Tax Credit for 2015. If these people file before they get their Form 1095C, there is no need to amend their tax return. They can simply keep Form 1095C for their records.
- d. All City of Pittsburgh medical plans offer '**minimum essential coverage,**' as defined by the Affordable Care Act. Please note that this is different from City plans being deemed 'affordable' or 'unaffordable.'

Any and all questions beyond this information should be referred to an income tax advisor or Stephanie Haugan, Benefits Manager for the City of Pittsburgh in the Department of Personnel & CSC at stephanie.haugan@pittsburghpa.gov and 412.255.8912. Please know that the City of Pittsburgh cannot give tax advice.