



THE NEWEST MASSACHUSETTS HEALTH CARE FILING REQUIREMENT

BY: GEORGE L. CHIMENTO

SEPTEMBER 29, 2007

November 15, 2007 is the newest deadline. Massachusetts employers with payrolls of 11 or more FTE equivalents must make an online filing with the Division of Unemployment Assistance ("DUA"). This will be an annual requirement. Paper filing is not permitted. The process is on-line only, and employers will use their DUA number.

The [on-line form](#) was not available today (Saturday). I wanted a peek, of course. The on-line form is supposed to be "live" on Monday, October 1, 2007. Try it then.

The DUA has a good summary of the on-line filing process at its website, so I am not going to duplicate all the detail here. [Check the DUA site](#).

DUA has already sent written notices to many employers about this new requirement, and acknowledges that its mailing list was based on imperfect records. Employers who did not receive DUA notices will still have to file. In brief, that is any employer which (i) was in business on or before Sept. 30, and (ii) has paid for at least 22,000 payroll hours in the 12 months ending September 30, 2007 (disregarding employees who worked for less than one calendar month). [Check the DUA](#) site for more detail.

The on-line filing with DUA will consolidate two reporting requirements of the Massachusetts Health Care Law:

1. **Fair Share Tax reporting**

Employers will establish to DUA that they provide adequate health insurance, or will be assessed a \$295 / head "fair share" tax.

2. **Employer HIRD Form reporting**

Employers will report whether they provide health insurance, 125 plans, premium information, and other matters. Don't get this Employer HIRD Form requirement mixed up with the Employee HIRD Form requirement. This is in addition to that.

On a parting note, you know my concern. It's unfortunate that so many good Massachusetts employers, who provide insurance, have to deal with this additional reporting burden. The primary dividend of the new law - affordable policies for the uninsured through the Connector - - could have been achieved anyway.

Contact your state representative, your state senator, and the governor's office. Ask that the law be changed to ease up on those employers who already provide insurance. When government is informed of problems, it sometimes responds. A case in point is Commissioner Sarah Iselin and the Division of Health Care, Finance, and Administration. The Commissioner and her staff were genuinely listening at the September 5 public hearing on the Employee HIRD Form, and I expect that a much simpler version of the Form will result.

This article reflects the opinions of the author, George L. Chimento, and does not necessarily reflect the opinion of Davis, Malm & D'Agostine, P.C. It is provided as a courtesy by Mr. Chimento and may not be relied upon as legal advice, or to avoid taxes and penalties. Distribution to promote, market, or recommend any arrangement or investment to avoid or evade taxes, including penalties, is expressly forbidden. Any communication with the author as to its contents, does not, of itself, create a lawyer-client relationship. Under the ethical rules applicable to lawyers in some jurisdictions, this may be considered advertising.

One Boston Place, Boston, Massachusetts 02108 | phone 617.367.2500 | fax 617.523.6215 | info@davismalm.com.
© 2002-2010 Davis, Malm & D'Agostine, P.C. All Rights Reserved. Attorney Advertising: Prior results do not guarantee a similar outcome. Please read our Disclaimer.