



# Alaska Electrical Trust Funds

PENSION FUND – HEALTH AND WELFARE FUND – LEGAL FUND  
2600 Denali Suite 200 • Anchorage, AK 99503  
(907) 276-1246 • (800) 478-1246 • Fax: (907) 278-7576  
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November 2015

Re: Alaska Electrical Health & Welfare Fund  
Information Regarding Reporting by Applicable Large Employers  
Under the Affordable Care Act

Dear Employer:

The Affordable Care Act ("ACA") creates reporting responsibilities for Applicable Large Employers. Such employers are required to report whether they have made offers of coverage to full-time employees. This letter sets out what information the Fund can provide the Applicable Large Employers contributing to the Fund and how they can access that information.

## Representations by the Fund

Pursuant to this letter, the Fund makes the following representations:

- The medical plan offered by the Fund to which you contribute on behalf of your covered employees qualifies as minimum essential coverage that meets minimum value requirements under the ACA.
- All coverage offered to active employees also covers dependent children and spouses. Coverage is offered to dependents at the same time as employees.
- The Fund receives a required monthly contribution amount for each plan it offers. The allocation of the cost between the employer and the employee is set by a collective bargaining agreement or other participation agreement. The Fund receives the required monthly amount and as a result, the Fund does not necessarily know what portion of the cost (if any) is being paid by the employee. Accordingly, the Fund cannot confirm to individual employers that coverage is affordable.

## Information Available to Employer

On September 17, 2015, the IRS issued instructions for completing Form 1095-C which Applicable Large Employers will use to report offers of coverage to full-time employees. The instructions simplified the reporting for Applicable Large Employers contributing to multiemployer plans. You should review the guidelines with your legal advisors.

To complete Part II of the Form 1095-C, the employer will need to report for each employee in the bargaining unit the months for which contributions were made to the Fund. Please let us know if you require any assistance in identifying months for which contributions were made for your employees.

You may contact the Administrative Office at (907) 276-1247. Thank you.

Sincerely,

A handwritten signature in cursive script that reads "Gregory R. Stokes".

Gregory R. Stokes  
Administrator

GRS:lm