



**Massachusetts Health Care Reform Act  
Client Update**

**Form MA 1099 - HC**

**January 21, 2008**

Under the Massachusetts Health Care Reform Act, employers are responsible for providing a new tax form, Form MA 1099 - HC, to employees who were covered under their group health plan. The information contained on the 1099 will allow the employees to complete the new Schedule HC on their Massachusetts income tax return. The data will also assist the Department of Revenue in enforcing the mandate that every resident have health coverage.

Massachusetts-based insurance carriers have accepted the responsibility to issue Form MA 1099 - HC on behalf of their clients. A few out-of-state carriers will do likewise, including UnitedHealthCare. The forms must be mailed on or before January 31st. Some employees of Benemax clients may have already received their new forms.

If a group health plan participating employee who was a 2007 Massachusetts resident was not issued form 1099-HC, he/she must still complete Schedule HC and submit it along with the income tax return. Likewise, a resident employee who is not a group health plan participant will need to complete Schedule HC when submitting a tax return.