

The New Massachusetts HIRD Form

November 02, 2018 | Blog | By

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In **January 2018**, we reported that Massachusetts employers with six or more employees “will soon be required to prepare and file” a new health care reporting form (referred to as the “healthcare coverage form”). Soon has now arrived. The Massachusetts Department of Revenue (DOR) recently issued a set of FAQs that provides a detailed explanation of the new Health Insurance Responsibility Disclosure (HIRD) reporting requirement. The DOR explained that:



The Health Insurance Responsibility Disclosure (HIRD) form is a new state reporting requirement in Massachusetts in 2018. The HIRD form collects employer-level information about your employer-sponsored insurance (ESI) offerings. The HIRD reporting is administered by MassHealth and the Department of Revenue (DOR) through the MassTaxConnect (MTC) web portal. The HIRD form will assist MassHealth in identifying its members with access to qualifying ESI who may be eligible for the MassHealth Premium Assistance.

Commencing November 30, 2018, Massachusetts employers with six or more employees are required to submit their first HIRD form. Thereafter, HIRD forms are due on November 30 of each subsequent year. For this purpose, an individual is considered to be an employee if he or she was included on an employer’s quarterly wage report to the Massachusetts Department of Unemployment Assistance (DUA) during the past 12 months. Special rules are provided for employers that use payroll companies. But the FAQs make clear that the responsibility for the HIRD form rests with the employer.

The HIRD reporting is administered by the DOR through the MassTaxConnect (MTC) web portal, which is where “employer-taxpayers register to file returns, forms, and make tax payments.” Employers are instructed to login to their MTC withholding account and select the “File health insurance responsibility disclosure” hyperlink under the account alerts.

Authors

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