

**Policy Name: Licensed Personnel Health
Care Coverage Reporting****Policy Code: 3.52****Date Adopted: 04/21/14****Definitions****"ACA" is the Affordable Care Act****"Full-time employee" means a licensed employee who is normally expected to work at least nine hundred (900) hours a year.****"Responsible individual" means a primary insured employee who, as a parent or spouse, enrolls one or more individuals in a district's health care plan.****"Tax Identification Number (TIN)" means an individual's social security account number.****TIN Reporting**

All licensed employees are required to complete and return 3.52F-Health Care Coverage and TIN Report Form by no later than October 1 of each year. All employees that meet the above definition of a responsible individual are required to include the name, date of birth, and TIN of any dependent that receives health insurance through a District offered health care plan. Due to very significant penalties and sanctions contained within the ACA that the Internal Revenue Service (IRS) could levy against the District for the failure to submit required information to the IRS, the failure of any employee to submit a completed copy of 3.52F-Health Care Coverage and TIN Report Form by October 1 shall be grounds for disciplinary action against the employee up to and including termination or non-renewal of contract.

Legal References: **A.C.A. § 6-17-1111**
 26 U.S.C. § 6055
 26 U.S.C. § 6056
 26 U.S.C. § 6109