

compliance in food and beverage service industry. Such study to include, but not be limited to, an analysis of tipping patterns, tip-sharing arrangements, and tip compliance patterns.

SUBPART D—INFORMATION REGARDING HEALTH
INSURANCE COVERAGE

Sec. 6055.	Reporting of health insurance coverage.
6056.	Certain employers required to report on health insurance coverage.

PRIOR PROVISIONS

A prior subpart D, consisting of section 6056, related to information concerning private foundations, prior to repeal by Pub. L. 96-603, §1(c), Dec. 28, 1980, 94 Stat. 3504.

AMENDMENTS

2010—Pub. L. 111-148, title X, §10108(j)(3)(G), Mar. 23, 2010, 124 Stat. 915, which directed substitution of “Certain employers” for “Large employers” in item 6056 in the table of sections for subpart D of part III of subchapter A of chapter 1, was executed to this table of sections, which is for subpart D of part III of subchapter A of chapter 61, to reflect the probable intent of Congress.

Pub. L. 111-148, title I, §1514(c), Mar. 23, 2010, 124 Stat. 258, added item 6056.

§ 6055. Reporting of health insurance coverage

(a) In general

Every person who provides minimum essential coverage to an individual during a calendar year shall, at such time as the Secretary may prescribe, make a return described in subsection (b).

(b) Form and manner of return

(1) In general

A return is described in this subsection if such return—

(A) is in such form as the Secretary may prescribe, and

(B) contains—

(i) the name, address and TIN of the primary insured and the name and TIN of each other individual obtaining coverage under the policy,

(ii) the dates during which such individual was covered under minimum essential coverage during the calendar year,

(iii) in the case of minimum essential coverage which consists of health insurance coverage, information concerning—

(I) whether or not the coverage is a qualified health plan offered through an Exchange established under section 1311 of the Patient Protection and Affordable Care Act, and

(II) in the case of a qualified health plan, the amount (if any) of any advance payment under section 1412 of the Patient Protection and Affordable Care Act of any cost-sharing reduction under section 1402 of such Act or of any premium tax credit under section 36B with respect to such coverage, and

(iv) such other information as the Secretary may require.

(2) Information relating to employer-provided coverage

If minimum essential coverage provided to an individual under subsection (a) consists of

health insurance coverage of a health insurance issuer provided through a group health plan of an employer, a return described in this subsection shall include—

(A) the name, address, and employer identification number of the employer maintaining the plan,

(B) the portion of the premium (if any) required to be paid by the employer, and

(C) if the health insurance coverage is a qualified health plan in the small group market offered through an Exchange, such other information as the Secretary may require for administration of the credit under section 45R (relating to credit for employee health insurance expenses of small employers).

(c) Statements to be furnished to individuals with respect to whom information is reported

(1) In general

Every person required to make a return under subsection (a) shall furnish to each individual whose name is required to be set forth in such return a written statement showing—

(A) the name and address of the person required to make such return and the phone number of the information contact for such person, and

(B) the information required to be shown on the return with respect to such individual.

(2) Time for furnishing statements

The written statement required under paragraph (1) shall be furnished on or before January 31 of the year following the calendar year for which the return under subsection (a) was required to be made.

(d) Coverage provided by governmental units

In the case of coverage provided by any governmental unit or any agency or instrumentality thereof, the officer or employee who enters into the agreement to provide such coverage (or the person appropriately designated for purposes of this section) shall make the returns and statements required by this section.

(e) Minimum essential coverage

For purposes of this section, the term “minimum essential coverage” has the meaning given such term by section 5000A(f).

(Added Pub. L. 111-148, title I, §1502(a), Mar. 23, 2010, 124 Stat. 250.)

REFERENCES IN TEXT

Sections 1311, 1402, and 1412 of the Patient Protection and Affordable Care Act, referred to in subsec. (b)(1)(B)(iii), are classified to sections 18031, 18071, and 18082, respectively, of Title 42, The Public Health and Welfare.

EFFECTIVE DATE

Pub. L. 111-148, title I, §1502(e), Mar. 23, 2010, 124 Stat. 252, provided that: “The amendments made by this section [enacting this section and section 18092 of Title 42, The Public Health and Welfare, and amending section 6724 of this title] shall apply to calendar years beginning after 2013.”