



TEXAS ASSOCIATION of COUNTIES HEALTH AND EMPLOYEE BENEFITS POOL

February 3, 2025

Affordable Care Act Reporting and Tracking Service (ARTS) Renewal Information

The Texas Association of Counties Health and Employee Benefits Pool (TAC HEBP) has begun the renewal process for those counties and districts participating in the Affordable Care Act Reporting and Tracking Service (ARTS). Renewal will enable your entity to produce the forms required by IRS Sections 6055/6056 for calendar year 2025, assuming this reporting continues to be a requirement. Reporting will consist of Form 1095C, which must be provided both to employees and the IRS (plus transmittal Form 1094C, filed with IRS). Current law requires all employers with 50 or more full-time equivalent employees to file these forms. ARTS will provide measurement period tracking for 2025 and beyond (to determine whether an employee must be offered health coverage), as well as affordability testing for groups that require employee contributions toward the cost of their own health coverage.

As your county or district provides health benefits through TAC HEBP, ARTS will continue to be available at NO COST in 2025, assuming program deadlines are met.

Your entity will need to continue sending employee, payroll, and unpaid leave of absence files to TAC HEBP in order to utilize this service for the 2025 reports. **Payroll data must be provided for each payroll cycle. Employee files must be provided, at a minimum, once per quarter. LOA files may be provided if and when applicable.** The information provided will be used to determine:

- 1) whether individuals are eligible for a federal premium subsidy or tax credit; and
- 2) whether your entity is subject to penalties under the ACA employer mandate.

Some payroll vendors have worked with TAC to produce these files for you. You will be responsible for the completion of required information in your payroll system and submission to TAC, but this eliminates the need for manually producing additional spreadsheets.

If you use a payroll system that will produce the required IRS forms, and you determine that your entity does not need measurement period tracking or affordability monitoring, you may not need ARTS. It is a service offered by TAC and is completely optional.

Enclosed is the **2025 ARTS Renewal Confirmation Program Agreement** on page 1. Please return a signed copy (initials on pages 1 and 2, signature on page 3) to your Employee Benefits Consultant or email to ARTS@county.org no later than 3/31/2025 if your entity wishes to continue its participation in the program. If you have any questions, please contact your Employee Benefits Consultant at (800) 456-5974.



TEXAS ASSOCIATION of COUNTIES HEALTH AND EMPLOYEE BENEFITS POOL

ACA Reporting and Tracking Service (ARTS)

2025 ARTS Renewal Confirmation Program Agreement

HEBP Member: (Pooled Group or ASO)

Program Services

The ARTS program includes the following services:

- *Measurement, Administrative, and Stability Period tracking for 2025 and notification of eligibility for part-time / variable / seasonal employees (can provide tracking back to beginning of Measurement Period if 2024 data was provided by county/district).*
- *Reporting for your county/district regarding the status of potential benefits-eligible employees.*
- *Production of your county/district's 1095C forms, shipped to you for distribution to employees (optional direct mail service for additional fee).*
- *Transmission of your county/district's 1094C and 1095C forms to the IRS.*

Program Requirements

- 1) Participants agree to provide employer, payroll, employee and unpaid leave of absence (LOA) files related to the group's Health Benefits Plan in the file format designated by TAC HEBP (ARTS Data File Guide attached):
 - Payroll data files must be provided for each payroll cycle, and should be submitted at least once per calendar month.
 - Employee data files must be provided, at a minimum, once per quarter.
 - LOA data files may be provided if and when applicable.

NOTE: *It is critical that we receive the files in the proper format and the correct naming convention. Failure to do so may result in our inability to provide this service to your county or district.*

- 2) Group agrees to pay program fees as described in the **2025 ARTS Fee Schedule** on page 2.

Enrollment and Data Submission Deadlines

- Please refer to the enclosed "**2025 Deadlines for ARTS Files**" document for details.
- Groups who wish to participate in the ARTS program must return the signed documents to TAC HEBP no later than **March 31, 2025** in order to participate.
- Data file transmission to TAC HEBP must begin no later than August 5, 2025, to avoid late fees, however, **we recommend that you continue sending your files after each payroll or at least monthly** to avoid getting backlogged.

 Initials



TEXAS ASSOCIATION *of* COUNTIES

HEALTH AND EMPLOYEE BENEFITS POOL

ACA Reporting and Tracking Service (ARTS)
HEBP Member (Fully Insured or ASO)
2025 Fee Schedule for Renewing Participant

1	<input checked="" type="checkbox"/>	ARTS Annual Subscription Fee	*\$4.75 / form	Waived
2	<input type="checkbox"/>	Optional Forms Distribution (<i>group chooses to have TAC mail employee forms</i>)	\$ 1.50 / form	If applicable, will be billed in 2026 after forms are produced
3	<input type="checkbox"/>	Late fee for service election form (<i>after 3/31/2025</i>)	\$1,500	
4	<input type="checkbox"/>	Late fee for data submission (<i>after 8/4/2025 and/or 1/9/2026</i>)	\$3,000	If applicable, will be billed in 2026 after forms are produced
		Total Amount Due: (if zero, enter 0.00)	\$ <u>0.00</u>	

**Per 1095C form*

Fees subject to change annually

 Initials



TEXAS ASSOCIATION of COUNTIES HEALTH AND EMPLOYEE BENEFITS POOL

ACA Reporting and Tracking Service (ARTS) Contact Designation Form

Contracting Authority: Lamb County (Group Name) hereby designates and appoints, as indicated in the space provided below, a Contracting Authority of department head rank or above and agrees that any notice to, or agreement by, a Group's Contracting Authority, with respect to service or claims hereunder, shall be binding on the Group. Each Group reserves the right to change its Contracting Authority from time to time by giving written notice to HEBP.

Name: James M DeLoach Title: Lamb County Judge
Address: 100 6th Drive, Littlefield, Texas 79339
Phone: 806-385-4222 ext 201 Fax: 806-385-6897
Email: jmdeloach@co.lamb.tx.us

Primary Contact: Main contact for data file and reporting matters pertaining to the ARTS program.

Name: Jerry Yarbrough Title: Lamb County Treasurer
Mailing Address: 100 6th Drive, Rm 111, Littlefield, as 79339
Delivery Address (no PO Boxes): 100 6th Drive, Rm 111, Littlefield, Texas 79339
Phone: 806-485-0080 HIPAA Secured Fax#: 806-385-6897
Email: jyarbrough@co.lamb.tx.us

Other Contact Emails for ARTS correspondence regarding data files, if any:

Terra Hopper, Deputy Treasurer, thopper@co.lamb.tx.us


Signature of County Judge or Contracting Authority

2-24-2025
Date

James M DeLoach
Print Name and Title

Payroll Software provider: Incode
Software Version #: 9