



UNITED STATES OFFICE OF PERSONNEL MANAGEMENT

Washington, DC 20415

Planning and Policy
Analysis

Ms. Stacey Becker
Director, Tax Forms and Publications Division
Internal Revenue Service, Room 6526
1111 Constitution Avenue NW
Washington, DC 20224.

OCT 14 2014

Ms. Becker,

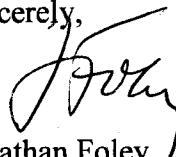
Per the draft instructions for Forms 1094-C and 1095-C, an employer subject to the employer shared responsibility provisions under section 4980H must furnish a Form 1095-C to each of its full-time employees by January 31 of the year following the year to which the Form 1095-C relates. These statements must be furnished on paper by mail unless the recipient affirmatively consents to receiving the statement in electronic format. The requirement to furnish the Forms 1095-C by mail on paper will impose an unnecessary financial, administrative and operational burden on employers and/or their designated reporting entity (generally Shared Service Centers).

The Office of Personnel Management (OPM) is requesting the elimination of the requirement to mail paper Forms 1095-C to full-time Federal employees. Prior analyses of the cost to mail W-2 forms to employees shows that it would save the government millions of dollars in terms of processing costs (printing, stuffing envelopes, quality control, cost of stamps, and customer service support) if this information could be communicated electronically. Because the Forms are intended for current Federal employees only, and not retirees, existing employee self-service systems such as Employee Express and myPay are viable alternatives for contacting and disseminating information to Federal employees. Most Federal employees have access to these self-service portals that allow them to view and download paystubs, W2s and W4s. The Forms 1095-C can be added to these self-service portals, thereby providing employees with a centralized location for all of their tax related documentation.

With the availability of email and self-service portals, the Federal government has multiple electronic channels to deliver the Forms 1095-C to full-time employees. Elimination of the

requirement to mail paper copies of Forms 1095-C will provide great financial, administrative and operational benefits to the Federal government in terms of printing, processing, and mailing the Forms 1095-C.

Sincerely,

A handwritten signature in black ink, appearing to read 'J. Foley', written in a cursive style.

Jonathan Foley

Director, Planning and Policy Analysis