

## INSIGHTS + NEWS

### Client Alert: Employers Required to File Mandatory HIRD Form by November 30, 2018

NOVEMBER 13, 2018

On or before November 30, 2018, every Massachusetts employer that had six or more employees in any month during the past year must file a “Health Insurance Responsibility Disclosure” (HIRD) form. The HIRD form, a new annual requirement, provides information concerning employer-sponsored insurance offerings to the state. Employers must submit the HIRD form each year through the MassTaxConnect web portal.

The new HIRD reporting requirement was enacted last November as part of a [supplemental appropriations bill](#) (2017 Acts c. 110 § 12), and the Massachusetts Department of Revenue (DOR) recently issued a set of [HIRD FAQs](#) for employers detailing how to submit the form, and including other relevant guidance.

This new requirement will allow MassHealth (the Massachusetts version of Medicaid) to identify which of its members qualify for participation in the MassHealth Premium Assistance Program, which helps eligible employees pay for their employer-sponsored insurance offerings. The information provided in the HIRD is submitted under oath, and there is a penalty of \$1,000-\$5,000 for submitting knowingly falsified information or failing to comply with the requirement.