ILWU-PMA Pension Plan ILWU-PMA Welfare Plan ILWU-PMA Watchmen Pension Plan

Date: April 7, 2016

To: ILWU Longshore, Ship Clerk, Walking Boss/Foreman, and Watchmen Locals

From: Mario Perez, Manager, Welfare Plans

Subject: Members Receiving Affordable Care Act - Form 1095C from Employers

The attached letter will be sent out to any Welfare Plan member who was an Active employee at any time during 2015, advising them that they will be receiving Form 1095C from employers. The notice advises them that they may receive forms from multiple employers and from PMA, and that there is no action required on their part. In addition, the letter advises them there will be no changes to their current healthcare coverage as the result of this mandated form.

Attachment

cc: Area Welfare Directors

A copy of this memo can be downloaded at www.benefitplans.org

MP:nt/opeiu29aflcio/Memo-ACA-Form1095C-FromEmployers-2016-040716

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ILWU-PMA Pension Plan ILWU-PMA Welfare Plan ILWU-PMA Watchmen Pension Plan

April 7, 2016 Date:

To: ILWU-PMA Welfare Plan Members Active in 2015

Members Receiving Affordable Care Act - Form 1095C from Employers Subject:

In February and March 2016, participants were sent Form 1095B from the Benefit Plans Office if they were enrolled in the Coastwise Indemnity Plan for any month in 2015, or from their HMO Plan if they were enrolled in an HMO Plan for any month in 2015.

Some participants are now receiving Form 1095C, which is required under the Affordable Care Act to be sent out by large employers to employees who worked 130 hours in any month in 2015. Participants may receive several of these Form 1095Cs if they worked for multiple employers in 2015. The Form 1095C that you received most likely states that the employer is not responsible for providing you health coverage because you are a party to a multiemployer collective bargaining agreement. Participants may receive this form directly from PMA, or from multiple employers, or from both. Please note that there will be no changes to your current healthcare coverage as a result of this mandated form.

Participants are not required to take any action with this form and you do not need it in order to file your 2015 tax returns. As with Form 1095B, the information is being reported directly to the Internal Revenue Service. For participants who have yet to complete their taxes, they may wish to include a copy with their tax filing, but should consult a tax professional if they have any questions regarding tax filing requirements.

If you have any questions, please contact the Benefit Plans Office in San Francisco at the above address or telephone number or your local Area Welfare Director (Joe Cabrales, Northern California – jcabrales@benefitplans.org, 415-885-2793), (Ty Gorton, Columbia River and Oregon Coast Area - tgorton@benefitplans.org, 503-226-0012), (Sam Alvarado, Southern California – salvarado@benefitplans.org, 310-833-5144), (Andrea Stevenson, Puget Sound and Washington Area – astevenson@benefitplans.org, 206-938-6720).