

Dear Member:

ACCNJ recently hosted a program where representatives from Susanin Widman & Brennan, PC provided an update on the “Affordable Care Act’s Employer Shared Responsibility Reporting for Applicable Large Employers Contributing to Multiemployer Welfare Plans.”

At this program, the presenters focused on the employer’s responsibility to complete forms 1094-C and 1095-C, and provided a step-by-step explanation on how to complete the forms. They also addressed in detail the relief provision, known as the Multiemployer Plan Safe Harbor, which is an exemption from the Employer Shared Responsibility tax penalty with respect to any employees covered by a collective bargaining agreement that meet the following provisions:

- The collective bargaining agreement requires contributions to a multiemployer plan;
- The plan offers affordable and minimum value coverages to all employees who satisfy its eligibility conditions;
- The plan offers some form of coverage to the employee’s dependents.

To properly complete the forms, employers will need to obtain this information, in order to verify the above, from the various Welfare Funds to which they contribute for their collective bargaining covered employees.

Some of the Fund Administrators have already furnished this information to contributing employers. If you did not receive it, you can contact them directly for it. Should you have any difficulty in making contact with them or obtaining the information, do not hesitate to contact the Association office.

Regards,

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