

ILWU-PMA BENEFIT PLANS /

International Longshore & Warehouse Union —
Pacific Maritime Association www.benefitplans.org

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ILWU-PMA Pension Plan
ILWU-PMA Welfare Plan

ILWU-PMA Watchmen Pension Plan

Date: February 23, 2016
To: ILWU Longshore, Ship Clerk, Walking Boss/Foreman, and Watchmen Locals
From: Mario Perez, Manager, Welfare Plans
Subject: **Affordable Care Act - Form 1095B**

The attached form will be mailed to participants enrolled in the Coastwise Indemnity Plan (CIP) by the end of February. The Benefit Plans Office will be electronically transmitting this information to the Internal Revenue Service as per their requirements at a later date. HMO participants enrolled in Kaiser should have received this form from Kaiser at the end of January. Group Health Cooperative (GHC) participants will be receiving their forms directly from GHC by the second week of March.

Attachment

cc: Area Welfare Directors

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

ILWU-PMA Pension Plan
ILWU-PMA Welfare Plan

ILWU-PMA Watchmen Pension Plan

February 2016

To: ILWU-PMA Welfare Plan Coastwise Indemnity Plan (CIP) Members

Re: Affordable Care Act - Minimum Essential Coverage Reporting for 2015 Tax Year

THIS NOTICE IS INTENDED FOR GENERAL INFORMATIONAL PURPOSES ONLY.

The CIP and the Benefit Plans Office do not provide tax, legal, or accounting advice, and this notice should not be relied upon for any such advice. You should consult your own professional advisors regarding the Affordable Care Act and tax filing rules that may apply to you.

The Affordable Care Act (ACA) generally requires individuals to have minimum essential health insurance coverage or to pay a fee when filing federal income tax returns. You must indicate whether you had minimum essential coverage when completing your federal income tax return. Further information can be found in the Internal Revenue Service (IRS) Publication 5187.

Because you are a member of the ILWU-PMA Welfare Plan Coastwise Indemnity Plan (CIP), your coverage qualifies as minimum essential coverage. The CIP also meets the minimum value benefits standard of a health plan, meaning you will not have to pay any ACA fees through your federal income tax return.

The Benefit Plans Office will be mailing Form 1095-B to you by the end of February 2016. The IRS has extended the initial deadline to provide you this form from February 1, 2016 to March 31, 2016. This form will list the individuals (you and all of your dependents, if any) who had coverage under the CIP in 2015. You may use this form to document that coverage.

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).