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Employers with Massachusetts Employees Must File Health Insurance Responsibility Disclosure Form by November 30

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Any employer who has six or more employees in Massachusetts in any calendar month after November 2017 is required to complete a Health Insurance Responsibility Disclosure (HIRD) form by November 30, 2018. The HIRD form is used by MassHealth to collect information about employer-sponsored insurance offerings. The Massachusetts Department of Revenue recently published a [set of FAQs](#) stating that the HIRD form:

- Is filed by an employer through the employer's MassTaxConnect web portal (the employer clicks the "File health insurance responsibility disclosure" link to access the form);
- May be filed by an employer's third-party payroll provider on the employer's behalf, though it is the employer's responsibility to make sure the form is timely filed;
- Will not be used to impose fines or penalties related to the employer's insurance offerings;
- Must be filed annually by November 30 in future years; and
- Does not require employees to complete a separate form. Employers may recall that a prior version of the HIRD form which was discontinued in 2014 required both the employer and the employee to complete forms.

The FAQs do not specifically establish a penalty for failing to meet the annual November 30 deadline. There is also a possibility that a court could determine that the Employee Retirement Income Security Act of 1974 preempts the HIRD requirement, meaning that employers would no longer be required to file the form if the requirement were challenged in court. However, we recommend employers submit the HIRD form by the fast-approaching deadline on November 30, 2018.

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