

# Reminder: Massachusetts HIRD Reporting Due December 15, 2021

Issued date: 10/27/21

As a reminder, Massachusetts employers must file the annual Health Insurance Responsibility Disclosure (HIRD) form through the MassTaxConnect (MTC) web portal. The HIRD reporting will be available to be filed starting November 15th **and must be completed by December 15th.**

The HIRD form collects employer-level information about employer-sponsored health insurance (ESI) offerings. The HIRD form assists MassHealth in identifying members with access to qualifying ESI who may be eligible for the MassHealth Premium Assistance Program.

State law requires every employer with six or more employees in Massachusetts to annually submit a HIRD form. Employers who currently have (or had) six or more employees in any month during the past 12 months preceding the due date of this form (December 15 of the reporting year) are required to complete the HIRD form.

- An individual is considered to be an employee if the employer included such individual in its quarterly wage report to the Department of Unemployment Assistance (DUA) during the past 12 months. The employer is required to complete the HIRD form if it reported six or more employees (includes all employment categories) in any DUA wage report during the past 12 months.

- For an out-of-state employer that is not required to file a quarterly wage report to the DUA, an individual is considered to be an employee if he or she is hired for a wage or salary in Massachusetts to perform work, regardless of full-time or part-time status.

For HIRD FAQs, visit: <https://www.mass.gov/info-details/health-insurance-responsibility-disclosure-hird-faqs>