

Samaritan™

MINISTRIES

Samaritan members who are residents of Massachusetts

This is a reminder regarding the Massachusetts law requiring most citizens to purchase health insurance, and the special provision in the regulations for members of health care sharing ministries like Samaritan Ministries International. (The exemption can be found in the regulations at [956 CMR 5.03:\(3\)\(d\)](#).) The content that follows reflects the most current information we have for you to demonstrate your compliance with this provision. The law requires that you document your compliance when you file each year's Massachusetts tax return, or you may be fined. You must provide this documentation by completing **Schedule HC Health Care Information**, a tax form that must be enclosed with your **Form 1, Massachusetts Resident Income Tax Return**. Detailed instructions and a sample of a completed page 1 of **Schedule HC** can be found below.

Instructions for Schedule HC for Samaritan member households for tax year 2022

- At the top of the **Schedule HC** form, enter your name and Social Security number.
- Complete lines **1** and **2**.
- **Line 3**
 - » "Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s)." Fill in the applicable oval indicating if you and/or your spouse were members of Samaritan and/or had an insurance plan in 2022. E.g. If at all times during the year you were either a member of Samaritan Ministries or had an insurance plan with minimum creditable coverage, you would mark **Full-year MCC**. * Above **3a** write in "**Health arrangement, See 956 CMR 5.03:(3)(d)**".
- **Line 4a**
 - » If you and/or your spouse have been members of Samaritan at any time during the year, indicate this by filling in the appropriate oval. Above **4a** write in "**Health arrangement by established religious org**" **.
- **Line 4f1**
 - » If the head of household was a member of Samaritan during the year, in the space provided for **Name of Private Insurance Company, Administrator, or Other Government Program**, write "**Samaritan Ministries International**".
 - » In the space for **Federal Identification Number of Insurance Co.**, write "**371295601**".
 - » In the space for **Subscriber Number**, write your Samaritan Ministries membership number. This is located near the bottom of your monthly Share assignment (if you receive it by mail) and begins with MSN. You can also find your membership number on the **Membership** app of your Samaritan Dashboard (dash.samaritanministries.org).
- **Line 4f2**
 - » If you also had health insurance sometime during 2022, the information about your insurance company should be entered here.

- **Line 4g**
 - » **Spouse's Health Insurance** – Complete these lines if your spouse was also a member of Samaritan during 2022. Fill in **4g1** the same way as **4f1**.
- **Lines 6 and 7**
 - » If you and/or your spouse were neither Samaritan members nor covered by insurance for a portion of 2022, you must complete lines 6 and 7. If you (and your spouse) were either a member of Samaritan or covered by insurance for the entirety of 2022, you do not need to complete these lines.
- **Do not complete line 8a "Religious Exemption" on page 2 of the form.**
 - » That exemption is only for those with Christian Scientist-like beliefs regarding medical care. Should you complete line 8a and later receive medical care, you may be fined.
- Likewise, the **"Certificate of Exemption" on line 9 does not give Samaritan members blanket exemption** and is not necessary if you complete the form as explained above and shown on the sample form.
- **Only page 1 of the Schedule HC** needs to be completed if you (and your spouse) were members of Samaritan all year.
- * After seeing these instructions (line 3), you may be wondering, *as do we*, why you must fill in responses suggesting that your Samaritan membership is "insurance". First, we assure you that **Samaritan Ministries is not insurance**. *Despite our requests not to do so*, the Massachusetts Department of Revenue chose this design for its form. The Commonwealth Health Insurance Connector Authority that created our exemption recommended completing the form in a manner as the above in past years.
- **Please note that it is Samaritan Ministries, **not** the Massachusetts Department of Revenue, that is suggesting the additional written-in language (lines 3 and 4) be inserted on the form, so there can be no mistaking the exemption you are claiming. In the past, our members have reported no problems obtaining the exemption by completing the form as suggested here.

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If you have general questions regarding health care sharing ministries and taxes, please contact us at taxquestion@samaritanministries.org.
For more specific tax questions, please consult your tax adviser.



Full-year residents and certain part-year residents must complete and enclose Schedule HC with return.

TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

JOHN

O ANYONE

0 1 2 3 4 5 6 7 8

Schedule HC Health Care Information.

2022

1 a. Date of birth b. Spouse's date of birth c. Family size. See instructions

2 Federal adjusted gross income (required information; from U.S. Form 1040, line 11). If married filing separately, see instructions 2

3 Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). See Form MA 1099-HC from your insurer or Schedule HC instructions. **You must fill in an oval.** *Health arrangement see 956 CMR 503: (3) (d).*

a. You Full-year MCC Part-year MCC No MCC/None
 b. Spouse Full-year MCC Part-year MCC No MCC/None

If you filled in "Full-year MCC" or "Part-year MCC," go to line 4. If you filled in "No MCC/None," go to line 6.

4 Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2022. See Form MA 1099-HC from your insurer or Schedule HC instructions. **Check all that apply.** *Health arrangement established by religious org.*

a. Private insurance, including ConnectorCare. Complete lines 4f and/or 4g below 4a You Spouse
 b. MassHealth. Fill in oval(s) and go to line 5 4b You Spouse
 c. Medicare (including a replacement or supplemental plan). Fill in oval(s) and go to line 5 4c You Spouse
 d. U.S. military (including Veteran's Administration and Tri-Care). Fill in oval(s) and go to line 5 4d You Spouse
 e. Other program. Enter program name(s) only in lines 4f and/or 4g below (see instructions) 4e You Spouse

4f YOUR HEALTH INSURANCE. Complete if you answered line(s) 4a or 4e and go to line 5.

1. NAME OF PRIVATE INSURANCE COMPANY, ADMINISTRATOR OR OTHER GOVERNMENT PROGRAM (from box 1 of Form MA 1099-HC)

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC) SUBSCRIBER NUMBER (from Form MA 1099-HC)

2. NAME OF SECOND PRIVATE INSURANCE COMPANY, ADMINISTRATOR OR OTHER GOVERNMENT PROGRAM IF NECESSARY (from box 1 of Form MA 1099-HC)

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC) SUBSCRIBER NUMBER (from Form MA 1099-HC)

4g SPOUSE'S HEALTH INSURANCE. Complete if you answered line(s) 4a or 4e and go to line 5.

1. NAME OF PRIVATE INSURANCE COMPANY, ADMINISTRATOR OR OTHER GOVERNMENT PROGRAM FOR SPOUSE (from box 1 of Form MA 1099-HC)

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC) SUBSCRIBER NUMBER (from Form MA 1099-HC)

2. NAME OF SECOND PRIVATE INSURANCE COMPANY, ADMINISTRATOR OR OTHER GOVERNMENT PROGRAM IF NECESSARY FOR SPOUSE (from box 1 of Form MA 1099-HC)

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC) SUBSCRIBER NUMBER (from Form MA 1099-HC)

5 Skip the remainder of this schedule and continue completing your return if you had health insurance that met MCC requirements for the full year, including private insurance, MassHealth or ConnectorCare; or if, at any point during 2022, you had Medicare (including supplement or replacement plan), U.S. Military (including Veterans Administration and Tri-Care), or other government insurance. You are **not** subject to a penalty.

You must complete and enclose this Schedule HC with your return.