



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 below 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 2020

- **At the top of HSR DC:** 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 Samaritan members and/or had an insurance plan in 2020. 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 by filling in the appropriate oval. Above **4a** write in "Health arrangement by established religious org" **.
- **Line 4f:** "Your Health Insurance" – Samaritan does not send out Form MA 1099-HC, so fill in the oval indicating that you were not issued one (unless you received one from an insurance company).

- **Line 4f 1:**

- If the head of household was a member of Samaritan Ministries 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 4f 2:** If you also had health insurance sometime during 2020, 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 Ministries during 2020. Fill in **4g 1** the same way as **4f 1**.

- **Lines 6 and 7:** If you and/or your spouse were neither Samaritan members nor covered by insurance for a portion of 2020, you must complete lines 6 and 7. If you (and your spouse) were either a member of Samaritan Ministries or covered by insurance for the entirety of 2020, 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 shown above.

- Only page 1 of the Schedule HC needs to be completed if you (and your spouse) were members of Samaritan Ministries all year.

*After seeing these instructions, 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*.

This is an informational service only members of SMI and is not tax advice. For tax advice, please contact your tax adviser.

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 that the additional written-in language shown above 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.

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.

