



Date: February 10, 2026  
To: Benefit Eligible - Full-time Equivalent Employees  
From: Office of Human Resources – Benefits Department  
Subject: Form 1095-C Statement for Tax Year 2025

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Under the Affordable Care Act (“ACA”), Santa Monica Community College District (“District”) is required to provide employees eligible for and enrolled in employer-sponsored health coverage an information statement called “Form 1095-C.” This form contains information on the health insurance offered to you during the 2025 Federal Tax Year.

The District is required to report health coverage to the IRS, if any, that we offered to our employees who met the ACA definition of a full-time equivalent employee, generally defined as working 30 or more hours per week. Employees who meet the ACA definition of a full-time equivalent employee during the 2025 tax year will receive a Form 1095-C.

**Requesting 1095-C Statement:**

Under The Paperwork Reduction Act, the District is no longer required to mail a physical copy of the form. Form 1095-C is available upon request by emailing the Benefits Team at the email addresses listed below.

**NOTE:** This form is not required to file your taxes for 2025 Federal Tax Year. You can maintain this document with your other tax documents for your own records.

**Requesting 1095-B Statement:**

The health plan will report actual enrollees including dependents to the IRS. You will receive Form 1095-B directly from the health plan. You can contact your health plan’s member services to request a copy of Form 1095-B.

Visit IRS.gov for questions and answers related to Form 1095-C ([www.irs.gov/Affordable-Care-Act/Questions-and-Answers-about-Health-Care-Information-Forms-for-Individuals](http://www.irs.gov/Affordable-Care-Act/Questions-and-Answers-about-Health-Care-Information-Forms-for-Individuals)).

If you have any questions related to this notice, please contact any of the following employee benefits staff members:

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