

## Employee Attestation for Initial Proof of MEC – QSE-HRA

### Part I: Employee Coverage

Complete the following to provide information on your current health coverage.

I am attesting to the following:

I, \_\_\_\_\_,

am covered under the following health coverage:

\_\_\_\_\_

The coverage began on \_\_\_\_\_.

The coverage is minimum essential coverage (MEC).

### Part II: Dependent Coverage (if applicable)

Also complete the following if a family member's expenses can be reimbursed:

The following family member:

\_\_\_\_\_

is covered under the following health coverage:

\_\_\_\_\_

The coverage began on \_\_\_\_\_.

The coverage is minimum essential coverage (MEC).

### Part III: Attestation

I hereby affirm that the above information is true and accurate.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

As described in Q&A-42, before reimbursement of an expense by a QSEHRA for any plan year, the eligible employee must first provide proof that the eligible employee and (if different) the individual whose expense will be reimbursed has MEC for the month during which the expense was incurred. This proof may consist of either (a) a document from a third party (for example, the insurer) showing that the eligible employee and the individual have coverage (for example, an insurance card or an explanation of benefits) and an attestation by the employee that the coverage is MEC; or (b) an attestation by the employee stating that the eligible employee and the individual have MEC, the date coverage(s) began, and the name of the provider of the coverage(s). Above is model attestation language for the employee to satisfy the initial attestation requirement. Ref. IRS Notice 2017-67, Appendix B, page 58.