

# Common Ownership Certification

Please complete, sign and submit the Common Ownership Certification.

This form must be filled out and returned **even if you do not have multiple companies.**

If the space provided is not adequate for your response, please use additional paper and attach to this form.

## COMMON OWNERSHIP CERTIFICATE

All persons treated as a single employer under subsection (b), (c), (m), or (o) of section 414 of the Internal Revenue Code of 1986 shall be treated as one employer.

Please list all companies that would qualify as one employer under the above referenced sections of the Internal Revenue Code.

**Primary Business Name and Location:** \_\_\_\_\_

**Please provide the most current tax documentation for group(s) on policy and reconcile with the coding provided on the Employer Information Form.**

Business Name	Federal Tax ID#	# ATNE	# of Eligible Employees	Check if on Policy
1. _____	_____	_____	_____	<input type="checkbox"/>
2. _____	_____	_____	_____	<input type="checkbox"/>
3. _____	_____	_____	_____	<input type="checkbox"/>
4. _____	_____	_____	_____	<input type="checkbox"/>
5. _____	_____	_____	_____	<input type="checkbox"/>

**Medical Loss Ratio** – The determination of Large and Small Groups is based upon the number of employees employed by the employer on business days during the preceding calendar year. The Public Health Services Act §2791(e) provides:

- The term “large employer” means, in connection with a group health plan with respect to a calendar year and a plan year, an employer who employed an average of at least 51 employees on business days during the preceding calendar year and who employs at least 1 employee on the first day of the plan year.
- The term “small employer” means, in connection with a group health plan with respect to a calendar year and a plan year, an employer who employed an average of at least 1 but not more than 50 employees on business days during the preceding calendar year and who employs at least 1 employee on the first day of the plan year.

**The policy holder is a:**

Small Employer \_\_\_\_\_ Large Employer \_\_\_\_\_ (if selected please check one of the following)  
51-100 employees \_\_\_\_\_ 101+ employees \_\_\_\_\_

**Mental Health Parity** – An amendment to the Mental Health Parity and Addiction Act of 2008, set to go into effect on October 3<sup>rd</sup>, 2009, will require that certain group health plans and health insurance issuers offer coverage to the same extent for mental and/or substance abuse disorders as they provide for health coverage. This law does not apply to small group employers, defined as those who employed an average of not more than 50 employees on business days during the preceding calendar year. If the health plan is subject to “Mental Health Parity”, the benefits that must be offered will be richer compared to our current plans, with accompanying adjustment in rates. If not required by law to offer mental health parity, the small employer can decide to maintain the current benefit or elect to move to mental health parity as an option.

**(Yes \_\_\_\_\_) (No \_\_\_\_\_) Under the governmental guidelines above the group health plan is subject Mental Health Parity, meeting the criterial for more than 50 employees.**

I certify that my business applying for coverage with Arkansas Blue Cross and Blue Shield and/or Health Advantage is not part of a controlled group (commonly owned or affiliates) as defined under the Internal Revenue code.

**OR**

I certify that my business applying for coverage with Arkansas Blue Cross and Blue Shield and/or Health Advantage (1) is eligible to file a consolidated federal tax return or (2) meets the IRS test for being a controlled group under common control. I further certify there are no other affiliated entities, other than the ones listed above, who are part of the controlled group that includes my business.

Name & Title (please print)

Signature

Date