

For use when there are multiple companies owned or when a parent-subsidary relationship exists

HealthPartners UnityPoint Health uses 513B.2 to determine the number of employees for purposes of this form.

Employee: Iowa 513B.2 definitions

“Eligible Employee” means an employee who works on a full-time basis and has a normal workweek of thirty or more hours. The term includes a sole proprietor, a partner of a partnership, and an independent contractor, if the sole proprietor, partner, or independent contractor is included as an employee under health insurance coverage of a small employer, but does not include an employee who works on a part-time, temporary, or substitute basis.

 Count the number of full-time employees that work a minimum of 30 hours per week, **excluding** those who work on a part time, temporary, seasonal, contracted or substitute basis. Include owners who also work the required hours for a company.

NEW OR RENEWING COMPANY:

Company A: _____		
Locations (s): _____	_____	Number of employees working a minimum of 30 hrs./week
Owners/Partnerships: _____	_____ %	_____
(must equal 100%) _____	_____ %	
_____	_____ %	

OTHER COMPANIES:

Company B: _____		
Locations (s): _____	_____	Number of employees working a minimum of 30 hrs./week
Owners/Partnerships: _____	_____ %	_____
(must equal 100%) _____	_____ %	
_____	_____ %	
Company C: _____		
Locations (s): _____	_____	Number of employees working a minimum of 30 hrs./week
Owners/Partnerships: _____	_____ %	_____
(must equal 100%) _____	_____ %	
_____	_____ %	

1. Are the companies listed above are considered “Affiliated Service Groups” Yes / No
2. Are you a family owned business? Yes / No
 - a. If yes, does the attribution rule apply? Yes / No
3. Do Organizational Attribution Rules apply? Yes / No

NOTE: If yes to questions 1-3, a CPA signature is required on page 2 of this form

4. Do you share employees between companies? _____
5. Where is your main site of operations? _____
6. Location of CEO: _____
7. Name of your umbrella company if applicable: _____
8. Additional companies (please complete a separate form): _____
9. Date you became a controlled group: _____

 According to IRS section 414, the related companies are considered to be a single employer and

 Choose to be combined under one insurance plan

 Choose NOT to be combined under one insurance plan

 According to IRS section 414, the related companies are **NOT** considered to be a single employer and should not be combined under one insurance plan

As an Officer of Company, CPA for Company, Legal Counsel for Company, I certify the information provided above is complete and accurate. I have conducted reasonable diligence in obtaining the necessary information. **HealthPartners UnityPoint Health reserves the right to re-evaluate the rate, the issuance of a proposal, and/or take other appropriate action, should the information be found to be different than stated above.**

Printed Name	Signature	Officer of Company	Date
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Printed Name	Signature	CPA or Attorney	License Number	Date
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Definition of the Most Common Type of Controlled Group Entities

Under section 414 of the Federal Internal Revenue Code a group of companies are considered to be a single employer for purposes of determining the number of current employees and may, under certain circumstances, be able to be insured together.

Below is the definition of the most common type of controlled group entities. This is taken from IRS section 414 and section 1563. [For those Partnerships, Limited Liability Corporations or Limited Liability Partnerships where there is no stock ownership but Partnership interest, follow the Brother-Sister controlled group definition for applicable percentages of ownership.]

Parent-Subsidiary Controlled Group – Means one or more chains of corporations connected through stock ownership with a common parent corporation if:

- a) Stock possessing at least 80% of the total combined voting power of all classes of stock entitled to vote are at least 80% of the total value of shares of all classes of stock of each of the corporations, except the common parent corporation is owned by one or more of the other corporations; and
- b) The common parent corporation owns stock possessing at least 80% of the total combined voting power of all classes of stock entitled to vote or at least 80% of the total value of share of all classes of stock of at least one of the other corporations, excluding, in computing such voting power or value, stock owned directly by such other corporations.

Brother-Sister Controlled Group – Means two or more corporations if the **same five or fewer persons** who are individuals, estates or trusts own stock possessing:

- a) At least 80% of the total combined voting power of all classes of stock entitled to vote or at least 80% of the total value of shares of all classes of stock of each corporation; and
- b) More than 50% of the total combined voting power of all classes of stock entitled to vote or more than 50% of the total value of shares of all classes of stock of each corporation, taking into account the stock ownership of each such person only to the extent such stock ownership is identical with respect to each such corporation.

Affiliated Service Groups – An Affiliated Service Group is one type of group of related employers and refers to two or more organizations that have a service relationship and, in some cases, an ownership relationship, described in IRS section 414(m).