

HEALTH & WELFARE PLAN LUNCH GROUP

April 2, 2015

ALSTON & BIRD LLP

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6055/6056 Reporting and Disclosure Rules

Practical Applications (update)

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- Why?
 - To give IRS and Taxpayers information necessary to administer the individual mandate!!!!

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- Who?
 - Entity that provides coverage
 - Insurance carrier—if fully insured
 - “Plan Sponsor” if self-insured
 - Each member of a controlled group whose employees participate in a health plan
 - Each employer participating in a MEWA
 - » What if MEWA is maintained by “bona fide association”?
 - If plan is multi-employer plan, joint board of trustees, association, or committee who maintains the plan
 - If a plan is maintained by union (but not a multi-employer plan), the employee organization is the plan sponsor

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- Who?
 - Third Party may file on behalf of coverage provider BUT coverage provider remains liable
 - What steps must third party take to file on behalf of a coverage provider?
 - Special rule for governmental entities that allows governmental entity to designate another, related governmental entity as the party responsible for filing (to the extent the designated entity agrees in writing)

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- What?
 - Identify all individuals covered under a plan providing minimum essential coverage at least one day of any month DURING THE CALENDAR YEAR
 - Includes employees, retirees, dependents, independent contractors, qualified beneficiaries, “alternate recipients” covered pursuant to a QMCSO, non-employee board members
 - 6055 regulations refer to Code Section 6724 regulations for rules regarding solicitation of dependent SSN
 - The “3 requests” requirement
 - » When the relationship begins
 - » By December 31 of the year in which the relationship begins
 - » By December 31 of the next year
 - Use DOB if unable to receive the dependent’s SSN

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- What?
 - Plan year not relevant; all reporting is done on a calendar year basis
 - No description of coverage needed
 - Only reporting for those covered under a plan that qualifies as MEC generally
 - What is MEC?
 - Any group health plan that provides other than excepted benefits
 - Affordability not relevant
 - Minimum value not relevant

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- How?
 - Generally, coverage providers will use 1094/1095-B series to report MEC enrollments to IRS and “responsible individuals”
 - HOWEVER, if plan is *self funded* and sponsored/maintained by *applicable large employer member*, then
 - MUST use 1094/1095-C series to report any individual who was an employee in any month of the calendar year, and his/her dependents, who were covered under the self-insured MEC plan at least one day of any month in the calendar year
 - May *but not required to* use C-Series to report individuals covered under self-insured MEC plan who were not employees *at any time during the year*
 - If C-series not used for non-employee covered individuals, then use B-Series.

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- How?
 - Send to last known address of “responsible individual”
 - Employee
 - Former employee
 - Parent
 - Alternate recipient covered pursuant to QMCSO
 - Other individual who enrolls themselves and others
 - Qualified beneficiary ex-spouse?
 - First class mail
 - Electronic if advance consent provided by responsible individual

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- When?
 - In the year following the calendar year being reported

 - To IRS:
 - March 31 if filing electronically
 - February 28 if filing paper forms

 - To primary responsible individual: January 31

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- Why?
 - So IRS can administer employer shared responsibility requirements

 - So IRS and taxpayers can administer the premium tax credit/subsidy under Code Section 36B
 - Although any employee can qualify for credit/subsidy, no reporting for credit/subsidy related reporting required for other than full-time employees

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- Who?
 - Each applicable large employer member
 - Each member of the controlled group of corporations (“ALE member”) that constitute an applicable large employer is independently responsible for reporting
 - Third Party may file on behalf of ALE member BUT ALE member remains liable
 - » Special rule for governmental entities (same rule as applicable under 6055)

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- What?
 - Identify all employees who were full-time employees (as defined by 4980H) at least one *full month* during the year
 - Identify the coverage that was offered, if any, during months that the employee was a full-time employee was made during the months that the employee was full-time employee
 - If coverage was not offered for an entire month, identify whether any exceptions to excise tax apply
 - E.g. employee not employed during that month
 - E.g. employee part time during the month
 - E.g. employee in limited non-assessment period
 - If coverage offered during a month, indicate whether coverage was affordable or not in such month

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- What?
 - It doesn't matter for 6056 purposes whether coverage is fully-insured or self-insured, or even whether coverage is offered at all.
 - If an employer is an ALE member, and the employer has at least one employee who qualified as a 4980H full-time employee, 6056 REPORTING IS REQUIRED!!!!!!

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- How?
 - Use 1094/1095-C series to report to IRS and full-time employees.
 - Send to last known address of full-time employee
 - First class mail
 - Electronic if advance consent provided by responsible individual
 - Relief for full-time employee reporting for:
 - Full-time employees who received a "Qualifying Offer" for all 12 months
 - Relief not applicable with respect to such full-time employees who actually enrolled in a self-insured plan
 - Employers subject to Qualifying Offer Method Transition Relief (only for 2015)
 - Relief for reporting to IRS and full-time employees under 98% offer method

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- When?
 - In the year following the calendar year being reported
 - To IRS:
 - March 31 if filing electronically
 - February 28 if filing paper forms
 - To full-time employee: January 31

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Key Clarifications in Instructions

- Clarity on 6055 reporting by ALE members for individuals who are not employees at any time during calendar year but are enrolled in self-insured plan
 - May use C-series form to report non-employee covered individuals
- Reporting relief for full-time employees who receive a qualifying offer for all 12 months not available if actually enrolled in a self insured plan.
- Offer to spouse conditioned on reasonable objective restrictions still considered an offer even if spouse doesn't meet condition
 - E.g. spouse is eligible to enroll only if not eligible for other employer coverage is "reasonable" objective restriction

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1094-C: Example #1

- ABC Company is a member of a controlled group of corporations that qualifies as an ALE. The other ALE Members in the same controlled group are:
 - 123, Inc.
 - XYZ Company
 - Acme Inc.
- During 2015, ABC had 1000 total employees each month except for November and December, when ABC had 1200.
- During 2015, ABC offered coverage to only 80% of its full-time employees (and dependent children) each month.
- ABC sponsors a self-insured medical plan (“Plan”).
- In 2015, ABC made a qualifying offer for all 12 months under the Plan to one or more full-time employees.
- In total, ABC had 500 full-time employees.
- In addition, ABC had 200 part-time employees who enrolled in the Plan.

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1095-C: Example #1

- Bob is employed by ABC on April 15, 2015. Bob is hired into a full-time position.
- ABC’s health plan imposes a 60 day waiting period on full-time employees. Thus, if Bob enrolls, his coverage will be effective June 15, 2015.
- Bob is offered the following coverage:
 - Coverage under Option A, a HDHP health plan for which the employee contribution for self only coverage is \$92.00 per month. The HDHP provides minimum value. Coverage for the spouse and dependent children (if any) is also offered.
 - Coverage under Option B, a PPO for which the employee contribution for self only coverage is \$150 per month. Coverage for the spouse and dependent children (if any) is also offered.
 - Bob does *not* enroll in the health plan.

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1095-C: Example #2

- Same facts as example #1 except that the employee contribution for the HDHP is \$100 per month.
- ABC uses the W-2 affordability safe harbor.
- Coverage is “affordable” for Bob under the W-2 safe harbor.

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1095-C: Example #3

- Joe is employed by ABC on October 18, 2014. Joe is hired as a part-time employee.
- ABC offers coverage to part-time employees who average the requisite hours of service over the initial measurement period, which is 11 months in duration and begins on the first day of the month following the date of hire.
- Joe’s initial measurement period began November 1, 2014 and ended September 30, 2015.
- Joe averages 30 hours of service per week during the initial measurement period ending September 30, 2015. Consequently, Joe qualifies as a full-time employee for each month of the stability period beginning December 1, 2015.
- Joe is only offered coverage under one option under the plan—a PPO that provides minimum value for which the employee contribution for self only coverage is \$90 per month. Coverage is also offered for the spouse and dependent children (if any).
- Joe enrolls himself and his spouse for the month of December 2015.

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1095-C: Example #4

- ABC is a party to a collective bargaining agreement with the Professional Benefit Administrator's Union (PBAU).
- Under the agreement, PBAU will offer minimum value coverage to each full-time employee of ABC after 6 months (seniority attainment date). The cost of employee only coverage is \$10 per month. In addition to coverage for the employee, coverage is available for spouse and dependent children (if any).
- In exchange for offering coverage, ABC will begin making contributions in month 3 of the employee's employment.
- Union employee is hired January 1, 2015.
- PBAU makes a qualifying offer on June 1, 2015.
- Union employee does NOT elect coverage

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1095-C: Example #5

- ABC also sponsors a self-insured plan for a division of the company ("Division") that operates on an April 1 through March 31 plan year ("Fiscal Year Plan").
- Ray is a full-time employee of Division.
- Ray is not eligible for any of the calendar year plans sponsored by ABC and Ray satisfied the terms of eligibility in effect under the Plan on February 9, 2014.
- Ray is offered minimum value coverage for himself, spouse and dependent children (if any) that will be effective April 1, 2015 (if he enrolls).
- In addition, ABC satisfies the 95% substantially all test in April 2015.
- Ray does not enroll.

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1095-C: Example #6

- Jody is a part-time employee of ABC. Jody does not qualify as a full-time employee at any time during 2015.
- ABC offers to part-time employees a self-insured MEC plan that is neither affordable nor provides minimum value.
- Jody enrolls himself and his spouse, Judy, in the plan. Coverage is effective for both April 15, 2015.
- Jody terminates employment on December 2, 2015 and does not elect COBRA. Consequently, coverage under the plan ends on December 2, 2015.

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Example #7:

- ABC offers COBRA continuation coverage to “qualified beneficiaries”
- In September of 2014, Jim and Jan Divorce.
- Jan was covered under the plan at the time of the divorce, and is therefore offered COBRA.
- Jan elects COBRA continuation coverage.
- Jan is enrolled in ABC’s self-insured medical plan as a COBRA qualified beneficiary for all of 2015

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Example #8

- Jane is a full-time employee throughout 2015; however, Jane terminates employment on October 15, 2015.
- Jane was offered, and enrolled in coverage that constitutes a qualifying offer; however, that coverage ends October 15, 2015 due to her termination of employment.
- Jane is offered COBRA coverage.
- Jane does not elect COBRA.

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Form **1094-C**

Department of the Treasury
Internal Revenue Service

Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns

► Information about Form 1094-C and its separate instructions is at www.irs.gov/f1094c.

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120115
OMB No. XXXX-XXXX

2014

Part I Applicable Large Employer Member (ALE Member)

1 Name of ALE Member (Employer)		2 Employer identification number (EIN)	
3 Street address (including room or suite no.)			
4 City or town	5 State or province	6 Country and ZIP or foreign postal code	
7 Name of person to contact		8 Contact telephone number	
9 Name of Designated Government Entity (only if applicable)		10 Employer identification number (EIN)	
11 Street address (including room or suite no.)			
12 City or town	13 State or province	14 Country and ZIP or foreign postal code	
15 Name of person to contact		16 Contact telephone number	

For Official Use Only



17 Reserved

18 Total number of Forms 1095-C submitted with this transmittal

Part II ALE Member Information

19 Is this the authoritative transmittal for this ALE Member? If "Yes," check the box and continue. If "No," see instructions

20 Total number of Forms 1095-C filed by and/or on behalf of ALE Member

21 Is ALE Member a member of an Aggregated ALE Group? Yes No
If "No," do not complete Part IV.

22 Certifications of Eligibility (select all that apply):

A. Qualifying Offer Method B. Qualifying Offer Method Transition Relief C. Section 4980H Transition Relief D. 98% Offer Method

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and to the best of my knowledge and belief, they are true, correct, and complete.

Signature _____ Title _____ Date _____

Form 1094-C (2014)

Part III ALE Member Information – Monthly

	(a) Minimum Essential Coverage Offer Indicator		(b) Full-Time Employee Count for ALE Member	(c) Total Employee Count for ALE Member	(d) Aggregated Group Indicator	(e) Section 4980H Transition Relief Indicator
	Yes	No				
23 All 12 Months	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
24 Jan	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
25 Feb	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
26 Mar	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
27 Apr	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
28 May	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
29 June	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
30 July	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
31 Aug	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
32 Sept	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
33 Oct	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
34 Nov	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
35 Dec	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	

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Part IV Other ALE Members of Aggregated ALE Group

Enter the names and EINs of Other ALE Members of the Aggregated ALE Group (who were members at any time during the calendar year).

Name	EIN	Name	EIN
36		51	
37		52	
38		53	
39		54	
40		55	
41		56	
42		57	
43		58	
44		59	
45		60	
46		61	
47		62	
48		63	
49		64	
50		65	

Codes for Section 4980H Transition Relief Indicator -- Form 1094-C Part III, Column (e)

A. 50-99 Transition Relief (ALEs with fewer than 100 full-time employees)

B. 100 or more Transition Relief (ALEs with 100 or more full-time employees)

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Employer-Provided Health Insurance Offer and Coverage

► Information about Form 1095-C and its separate instructions is at www.irs.gov/1095c.

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Part I Employee

1 Name of employee

2 Social security number (SSN)

3 Street address (including apartment no.)

4 City or town

5 State or province

6 Country and ZIP or foreign postal code

Applicable Large Employer Member (Employer)

7 Name of employer

8 Employer identification number (EIN)

9 Street address (including room or suite no.)

10 Contact telephone number

11 City or town

12 State or province

13 Country and ZIP or foreign postal code

Part II Employee Offer and Coverage

	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)													
15 Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16 Applicable Section 4980H Safe Harbor (enter code, if applicable)													

Part III Covered Individuals

If Employer provided self-insured coverage, check the box and enter the information for each covered individual.

(a) Name of covered individual(s)	(b) SSN	(c) DOB (If SSN is not available)	(d) Covered all 12 months	(e) Months of Coverage											
				Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
17			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Indicator Codes for Employee Offer and Coverage – Form 1095-C Part II, Line 14
Code Series #1, Offer of Coverage

- 1A. Qualified Offer: Minimum Essential Coverage providing Minimum Value offered to full-time employee with employee contribution for self-only coverage equal to or less than 9.5% mainland single federal poverty line and Minimum Essential Coverage offered to spouse and dependent(s).
- 1B. Minimum Essential Coverage providing Minimum Value offered to employee only.
- 1C. Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to dependent(s) (not spouse).
- 1D. Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to spouse (not dependent(s)).
- 1E. Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to dependent(s) and spouse.
- 1F. Minimum Essential Coverage not providing Minimum Value offered to employee, or employee and spouse or dependent(s), or employee, spouse and dependents.
- 1G. Offer of coverage to employee who was not a full-time employee for any month of the calendar year and who enrolled in self-insured coverage for one or more months of the calendar year.
- 1H. No offer of coverage (employee not offered any health coverage or employee offered coverage not providing Minimum Essential Coverage).
- 1I. Qualified Offer Transition Relief 2015: Employee (and spouse or dependents) received no offer of coverage, or received an offer of coverage that is not a Qualified Offer, or received a Qualified Offer for less than all 12 Months.

Code Series 2 Section 4980H Safe Harbor Codes and Other Relief for Employers - Form 1095-C Part II, Line 16

- 2A. Employee not employed during the month.
- 2B. Employee not a full-time employee.
- 2C. Employee enrolled in coverage offered.
- 2D. Employee in a section 4980H(b) limited non assessment period.
- 2E. Multiemployer interim rule relief.
- 2F. Section 4980H affordability Form W-2 safe harbor.

2G. Section 4980H affordability federal poverty line safe harbor.

2H. Section 4980H affordability rate of pay safe harbor.

2I. Non-calendar year transition relief applies to this employee.

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Employer-Provided Health Insurance Offer and Coverage

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Part I Employee

Applicable Large Employer Member (Employer)

1 Name of employee			2 Social security number (SSN)			7 Name of employer			8 Employer identification number (EIN)		
3 Street address (including apartment no.)						9 Street address (including room or suite no.)			10 Contact telephone number		
4 City or town		5 State or province		6 Country and ZIP or foreign postal code		11 City or town		12 State or province		13 Country and ZIP or foreign postal code	

Part II Employee Offer and Coverage

	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)													
15 Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16 Applicable Section 4980H Safe Harbor (enter code, if applicable)													

Part III Covered Individuals

If Employer provided self-insured coverage, check the box and enter the information for each covered individual.

(a) Name of covered individual(s)	(b) SSN	(c) DOB (If SSN is not available)	(d) Covered all 12 months	(e) Months of Coverage											
				Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
17			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Indicator Codes for Employee Offer and Coverage – Form 1095-C Part II, Line 14
Code Series #1, Offer of Coverage

- 1A. Qualified Offer: Minimum Essential Coverage providing Minimum Value offered to full-time employee with employee contribution for self-only coverage equal to or less than 9.5% mainland single federal poverty line and Minimum Essential Coverage offered to spouse and dependent(s).
- 1B. Minimum Essential Coverage providing Minimum Value offered to employee only.
- 1C. Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to dependent(s) (not spouse).
- 1D. Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to spouse (not dependent(s)).
- 1E. Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to dependent(s) and spouse.
- 1F. Minimum Essential Coverage not providing Minimum Value offered to employee, or employee and spouse or dependent(s), or employee, spouse and dependents.
- 1G. Offer of coverage to employee who was not a full-time employee for any month of the calendar year and who enrolled in self-insured coverage for one or more months of the calendar year.
- 1H. No offer of coverage (employee not offered any health coverage or employee offered coverage not providing Minimum Essential Coverage).
- 1I. Qualified Offer Transition Relief 2015: Employee (and spouse or dependents) received no offer of coverage, or received an offer of coverage that is not a Qualified Offer, or received a Qualified Offer for less than all 12 Months.

Code Series 2 Section 4980H Safe Harbor Codes and Other Relief for Employers - Form 1095-C Part II, Line 16

- 2A. Employee not employed during the month.
- 2B. Employee not a full-time employee.
- 2C. Employee enrolled in coverage offered.
- 2D. Employee in a section 4980H(b) limited non assessment period.
- 2E. Multiemployer interim rule relief.
- 2F. Section 4980H affordability Form W-2 safe harbor.

2G. Section 4980H affordability federal poverty line safe harbor.

2H. Section 4980H affordability rate of pay safe harbor.

2I. Non-calendar year transition relief applies to this employee.

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Employer-Provided Health Insurance Offer and Coverage

► Information about Form 1095-C and its separate instructions is at www.irs.gov/1095c.

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Part I Employee

Applicable Large Employer Member (Employer)

1 Name of employee			2 Social security number (SSN)			7 Name of employer			8 Employer identification number (EIN)		
3 Street address (including apartment no.)						9 Street address (including room or suite no.)			10 Contact telephone number		
4 City or town		5 State or province		6 Country and ZIP or foreign postal code		11 City or town		12 State or province		13 Country and ZIP or foreign postal code	

Part II Employee Offer and Coverage

	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)													
15 Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16 Applicable Section 4980H Safe Harbor (enter code, if applicable)													

Part III Covered Individuals

If Employer provided self-insured coverage, check the box and enter the information for each covered individual.

(a) Name of covered individual(s)	(b) SSN	(c) DOB (If SSN is not available)	(d) Covered all 12 months	(e) Months of Coverage											
				Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
17			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Indicator Codes for Employee Offer and Coverage – Form 1095-C Part II, Line 14
Code Series #1, Offer of Coverage

- 1A. Qualified Offer: Minimum Essential Coverage providing Minimum Value offered to full-time employee with employee contribution for self-only coverage equal to or less than 9.5% mainland single federal poverty line and Minimum Essential Coverage offered to spouse and dependent(s).
- 1B. Minimum Essential Coverage providing Minimum Value offered to employee only.
- 1C. Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to dependent(s) (not spouse).
- 1D. Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to spouse (not dependent(s)).
- 1E. Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to dependent(s) and spouse.
- 1F. Minimum Essential Coverage not providing Minimum Value offered to employee, or employee and spouse or dependent(s), or employee, spouse and dependents.
- 1G. Offer of coverage to employee who was not a full-time employee for any month of the calendar year and who enrolled in self-insured coverage for one or more months of the calendar year.
- 1H. No offer of coverage (employee not offered any health coverage or employee offered coverage not providing Minimum Essential Coverage).
- 1I. Qualified Offer Transition Relief 2015: Employee (and spouse or dependents) received no offer of coverage, or received an offer of coverage that is not a Qualified Offer, or received a Qualified Offer for less than all 12 Months.

Code Series 2 Section 4980H Safe Harbor Codes and Other Relief for Employers - Form 1095-C Part II, Line 16

- 2A. Employee not employed during the month.
- 2B. Employee not a full-time employee.
- 2C. Employee enrolled in coverage offered.
- 2D. Employee in a section 4980H(b) limited non assessment period.
- 2E. Multiemployer interim rule relief.
- 2F. Section 4980H affordability Form W-2 safe harbor.

2G. Section 4980H affordability federal poverty line safe harbor.

2H. Section 4980H affordability rate of pay safe harbor.

2I. Non-calendar year transition relief applies to this employee.

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Employer-Provided Health Insurance Offer and Coverage

► Information about Form 1095-C and its separate instructions is at www.irs.gov/1095c.

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Part I Employee

1 Name of employee			2 Social security number (SSN)			7 Name of employer			8 Employer identification number (EIN)		
3 Street address (including apartment no.)						9 Street address (including room or suite no.)			10 Contact telephone number		
4 City or town		5 State or province		6 Country and ZIP or foreign postal code		11 City or town		12 State or province		13 Country and ZIP or foreign postal code	

Part II Employee Offer and Coverage

	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)													
15 Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16 Applicable Section 4980H Safe Harbor (enter code, if applicable)													

Part III Covered Individuals

If Employer provided self-insured coverage, check the box and enter the information for each covered individual.

(a) Name of covered individual(s)	(b) SSN	(c) DOB (If SSN is not available)	(d) Covered all 12 months	(e) Months of Coverage											
				Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
17			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Indicator Codes for Employee Offer and Coverage – Form 1095-C Part II, Line 14
Code Series #1, Offer of Coverage

- 1A. Qualified Offer: Minimum Essential Coverage providing Minimum Value offered to full-time employee with employee contribution for self-only coverage equal to or less than 9.5% mainland single federal poverty line and Minimum Essential Coverage offered to spouse and dependent(s).
- 1B. Minimum Essential Coverage providing Minimum Value offered to employee only.
- 1C. Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to dependent(s) (not spouse).
- 1D. Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to spouse (not dependent(s)).
- 1E. Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to dependent(s) and spouse.
- 1F. Minimum Essential Coverage not providing Minimum Value offered to employee, or employee and spouse or dependent(s), or employee, spouse and dependents.
- 1G. Offer of coverage to employee who was not a full-time employee for any month of the calendar year and who enrolled in self-insured coverage for one or more months of the calendar year.
- 1H. No offer of coverage (employee not offered any health coverage or employee offered coverage not providing Minimum Essential Coverage).
- 1I. Qualified Offer Transition Relief 2015: Employee (and spouse or dependents) received no offer of coverage, or received an offer of coverage that is not a Qualified Offer, or received a Qualified Offer for less than all 12 Months.

Code Series 2 Section 4980H Safe Harbor Codes and Other Relief for Employers - Form 1095-C Part II, Line 16

- 2A. Employee not employed during the month.
- 2B. Employee not a full-time employee.
- 2C. Employee enrolled in coverage offered.
- 2D. Employee in a section 4980H(b) limited non assessment period.
- 2E. Multiemployer interim rule relief.
- 2F. Section 4980H affordability Form W-2 safe harbor.

2G. Section 4980H affordability federal poverty line safe harbor.

2H. Section 4980H affordability rate of pay safe harbor.

2I. Non-calendar year transition relief applies to this employee.

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Employer-Provided Health Insurance Offer and Coverage

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Part I Employee

Applicable Large Employer Member (Employer)

1 Name of employee			2 Social security number (SSN)			7 Name of employer			8 Employer identification number (EIN)		
3 Street address (including apartment no.)						9 Street address (including room or suite no.)			10 Contact telephone number		
4 City or town		5 State or province		6 Country and ZIP or foreign postal code		11 City or town		12 State or province		13 Country and ZIP or foreign postal code	

Part II Employee Offer and Coverage

	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)													
15 Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16 Applicable Section 4980H Safe Harbor (enter code, if applicable)													

Part III Covered Individuals

If Employer provided self-insured coverage, check the box and enter the information for each covered individual.

(a) Name of covered individual(s)	(b) SSN	(c) DOB (If SSN is not available)	(d) Covered all 12 months	(e) Months of Coverage											
				Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
17			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Indicator Codes for Employee Offer and Coverage – Form 1095-C Part II, Line 14
Code Series #1, Offer of Coverage

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- 1B. Minimum Essential Coverage providing Minimum Value offered to employee only.
- 1C. Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to dependent(s) (not spouse).
- 1D. Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to spouse (not dependent(s)).
- 1E. Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to dependent(s) and spouse.
- 1F. Minimum Essential Coverage not providing Minimum Value offered to employee, or employee and spouse or dependent(s), or employee, spouse and dependents.
- 1G. Offer of coverage to employee who was not a full-time employee for any month of the calendar year and who enrolled in self-insured coverage for one or more months of the calendar year.
- 1H. No offer of coverage (employee not offered any health coverage or employee offered coverage not providing Minimum Essential Coverage).
- 1I. Qualified Offer Transition Relief 2015: Employee (and spouse or dependents) received no offer of coverage, or received an offer of coverage that is not a Qualified Offer, or received a Qualified Offer for less than all 12 Months.

Code Series 2 Section 4980H Safe Harbor Codes and Other Relief for Employers - Form 1095-C Part II, Line 16

- 2A. Employee not employed during the month.
- 2B. Employee not a full-time employee.
- 2C. Employee enrolled in coverage offered.
- 2D. Employee in a section 4980H(b) limited non assessment period.
- 2E. Multiemployer interim rule relief.
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2G. Section 4980H affordability federal poverty line safe harbor.

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Employer-Provided Health Insurance Offer and Coverage

► Information about Form 1095-C and its separate instructions is at www.irs.gov/1095c.

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Part I Employee

1 Name of employee			2 Social security number (SSN)			7 Name of employer			8 Employer identification number (EIN)		
3 Street address (including apartment no.)						9 Street address (including room or suite no.)			10 Contact telephone number		
4 City or town		5 State or province		6 Country and ZIP or foreign postal code		11 City or town		12 State or province		13 Country and ZIP or foreign postal code	

Part II Employee Offer and Coverage

	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)													
15 Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16 Applicable Section 4980H Safe Harbor (enter code, if applicable)													

Part III Covered Individuals

If Employer provided self-insured coverage, check the box and enter the information for each covered individual.

(a) Name of covered individual(s)	(b) SSN	(c) DOB (If SSN is not available)	(d) Covered all 12 months	(e) Months of Coverage											
				Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
17			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Indicator Codes for Employee Offer and Coverage – Form 1095-C Part II, Line 14
Code Series #1, Offer of Coverage

- 1A. Qualified Offer: Minimum Essential Coverage providing Minimum Value offered to full-time employee with employee contribution for self-only coverage equal to or less than 9.5% mainland single federal poverty line and Minimum Essential Coverage offered to spouse and dependent(s).
- 1B. Minimum Essential Coverage providing Minimum Value offered to employee only.
- 1C. Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to dependent(s) (not spouse).
- 1D. Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to spouse (not dependent(s)).
- 1E. Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to dependent(s) and spouse.
- 1F. Minimum Essential Coverage not providing Minimum Value offered to employee, or employee and spouse or dependent(s), or employee, spouse and dependents.
- 1G. Offer of coverage to employee who was not a full-time employee for any month of the calendar year and who enrolled in self-insured coverage for one or more months of the calendar year.
- 1H. No offer of coverage (employee not offered any health coverage or employee offered coverage not providing Minimum Essential Coverage).
- 1I. Qualified Offer Transition Relief 2015: Employee (and spouse or dependents) received no offer of coverage, or received an offer of coverage that is not a Qualified Offer, or received a Qualified Offer for less than all 12 Months.

Code Series 2 Section 4980H Safe Harbor Codes and Other Relief for Employers - Form 1095-C Part II, Line 16

- 2A. Employee not employed during the month.
- 2B. Employee not a full-time employee.
- 2C. Employee enrolled in coverage offered.
- 2D. Employee in a section 4980H(b) limited non assessment period.
- 2E. Multiemployer interim rule relief.
- 2F. Section 4980H affordability Form W-2 safe harbor.

2G. Section 4980H affordability federal poverty line safe harbor.

2H. Section 4980H affordability rate of pay safe harbor.

2I. Non-calendar year transition relief applies to this employee.

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July 24, 2014
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Employer-Provided Health Insurance Offer and Coverage

► Information about Form 1095-C and its separate instructions is at www.irs.gov/1095c.

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Part I Employee

Applicable Large Employer Member (Employer)

1 Name of employee			2 Social security number (SSN)			7 Name of employer			8 Employer identification number (EIN)		
3 Street address (including apartment no.)						9 Street address (including room or suite no.)			10 Contact telephone number		
4 City or town		5 State or province		6 Country and ZIP or foreign postal code		11 City or town		12 State or province		13 Country and ZIP or foreign postal code	

Part II Employee Offer and Coverage

	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)													
15 Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16 Applicable Section 4980H Safe Harbor (enter code, if applicable)													

Part III Covered Individuals

If Employer provided self-insured coverage, check the box and enter the information for each covered individual.

(a) Name of covered individual(s)	(b) SSN	(c) DOB (If SSN is not available)	(d) Covered all 12 months	(e) Months of Coverage											
				Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
17			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Indicator Codes for Employee Offer and Coverage – Form 1095-C Part II, Line 14
Code Series #1, Offer of Coverage

- 1A. Qualified Offer: Minimum Essential Coverage providing Minimum Value offered to full-time employee with employee contribution for self-only coverage equal to or less than 9.5% mainland single federal poverty line and Minimum Essential Coverage offered to spouse and dependent(s).
- 1B. Minimum Essential Coverage providing Minimum Value offered to employee only.
- 1C. Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to dependent(s) (not spouse).
- 1D. Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to spouse (not dependent(s)).
- 1E. Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to dependent(s) and spouse.
- 1F. Minimum Essential Coverage not providing Minimum Value offered to employee, or employee and spouse or dependent(s), or employee, spouse and dependents.
- 1G. Offer of coverage to employee who was not a full-time employee for any month of the calendar year and who enrolled in self-insured coverage for one or more months of the calendar year.
- 1H. No offer of coverage (employee not offered any health coverage or employee offered coverage not providing Minimum Essential Coverage).
- 1I. Qualified Offer Transition Relief 2015: Employee (and spouse or dependents) received no offer of coverage, or received an offer of coverage that is not a Qualified Offer, or received a Qualified Offer for less than all 12 Months.

Code Series 2 Section 4980H Safe Harbor Codes and Other Relief for Employers - Form 1095-C Part II, Line 16

- 2A. Employee not employed during the month.
- 2B. Employee not a full-time employee.
- 2C. Employee enrolled in coverage offered.
- 2D. Employee in a section 4980H(b) limited non assessment period.
- 2E. Multiemployer interim rule relief.
- 2F. Section 4980H affordability Form W-2 safe harbor.

2G. Section 4980H affordability federal poverty line safe harbor.

2H. Section 4980H affordability rate of pay safe harbor.

2I. Non-calendar year transition relief applies to this employee.

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Employer-Provided Health Insurance Offer and Coverage

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Part I Employee

Applicable Large Employer Member (Employer)

1 Name of employee			2 Social security number (SSN)			7 Name of employer			8 Employer identification number (EIN)		
3 Street address (including apartment no.)						9 Street address (including room or suite no.)			10 Contact telephone number		
4 City or town		5 State or province		6 Country and ZIP or foreign postal code		11 City or town		12 State or province		13 Country and ZIP or foreign postal code	

Part II Employee Offer and Coverage

	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)													
15 Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16 Applicable Section 4980H Safe Harbor (enter code, if applicable)													

Part III Covered Individuals

If Employer provided self-insured coverage, check the box and enter the information for each covered individual.

(a) Name of covered individual(s)	(b) SSN	(c) DOB (If SSN is not available)	(d) Covered all 12 months	(e) Months of Coverage											
				Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
17			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Indicator Codes for Employee Offer and Coverage – Form 1095-C Part II, Line 14
Code Series #1, Offer of Coverage

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- 1D. Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to spouse (not dependent(s)).
- 1E. Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to dependent(s) and spouse.
- 1F. Minimum Essential Coverage not providing Minimum Value offered to employee, or employee and spouse or dependent(s), or employee, spouse and dependents.
- 1G. Offer of coverage to employee who was not a full-time employee for any month of the calendar year and who enrolled in self-insured coverage for one or more months of the calendar year.
- 1H. No offer of coverage (employee not offered any health coverage or employee offered coverage not providing Minimum Essential Coverage).
- 1I. Qualified Offer Transition Relief 2015: Employee (and spouse or dependents) received no offer of coverage, or received an offer of coverage that is not a Qualified Offer, or received a Qualified Offer for less than all 12 Months.

Code Series 2 Section 4980H Safe Harbor Codes and Other Relief for Employers - Form 1095-C Part II, Line 16

- 2A. Employee not employed during the month.
- 2B. Employee not a full-time employee.
- 2C. Employee enrolled in coverage offered.
- 2D. Employee in a section 4980H(b) limited non assessment period.
- 2E. Multiemployer interim rule relief.
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