| **Line 14 codes**  | **Line 16 codes**  |
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| * 1A. Qualifying 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 at least 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 that is not minimum essential coverage).
* **1I**. Qualifying Offer Transition Relief 2015: Employee (and spouse or dependents) received no offer of coverage, received an offer that is not a qualifying offer, or received a qualifying offer for less than 12 months.
 | * **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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