

ACA Reporting Requirements



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Norbert Kugele



- Attorney who specializes in employee benefits and privacy and information security law
- His employee benefits work focuses on health and welfare benefits and the administrative issues associated with them, including COBRA, HIPAA and the Affordable Care Act

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Stephanie Grant



- Attorney who specializes in health and welfare benefits, including COBRA, HIPAA and the ACA
- Counsels employers on wellness plans and other employee benefits matters

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Overview

Overview of Reporting Requirements

- Why have reporting
- Status of forms
- Penalties

ACA Reporting Examples

- On-going full time employees
- Newly-hired employees
- Other situations

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Overview of Reporting Requirements

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Why Are There Reporting Requirements?

- Employer play or pay penalties
- Federal subsidies



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Reporting Requirements

Reporting coverage under the plan (§ 6055)

- Applies to all medical plans (regardless of size)
- For insured plans: insurers will report (1095-B)
- For multiemployer plans: plan will report (1095-B)
- For employers with self-insured plans: employer will report (1095-C, part III)

Reporting on full-time employees (§ 6056)

- Applies to all "Applicable Large Employers"
- Reports key information used for calculating penalties and determining affordability

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"Applicable Large Employer"

Are you an "ALE" subject to the 6056 reporting requirement?

- An employer that employed an average of at least 50 FTEs on business days during the preceding year
- Includes all "common law" employees

Employers who average 50 or more FTEs per month in 2019 subject to reporting requirement for 2020

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Identifying Full-Time Employees

"Full-time"

- Average at least:
 - 30 hours of service per week; or
 - 130 hours of service per month

Includes:

- Hours while working; and
- Other hours for which the employee is paid or entitled to pay

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Identifying Full-Time Employees

Use same method as for employer responsibility compliance:

- Monthly (after the fact); or
- Use of look-back measurement periods
 - Standard measurement periods for on-going employees (typically 12-months)
 - Initial measurement periods for newly-hired part-time, seasonal, and variable hour employees

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Counting Hours – Layoffs and Furloughs

Layoff (employment terminates)

- Don't count hours after the layoff
- If rehired, need to consider the rehire rules regarding whether employee will be considered a "new" employee or a "continuing" employee
 - Can use either 13-week rule or "rule of parity"

Furlough (leave of absence)

- Don't count hours when employee is not paid or entitled to payment

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Penalties for Failure to Offer Coverage

The "A" Penalty — Failure to offer coverage to at least 95% of full-time workforce:

- $\$2,570 \times (\text{number of full-time employees} - 30)$

The "B" Penalty — Offer coverage, but some full-time employees qualify for subsidized coverage through exchange

- $\$3,860 \times \text{number of full-time employees who qualify for subsidized coverage}$

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IRS Penalty Enforcement

- IRS enforcement letters (Letter 226J)
- We do not anticipate a slow down of enforcement
- Most penalties resulted from reporting errors
- IRS has been easy to work with to resolve penalty assessments
- IRS Notice 972GC – failure to file
- We are seeing an increase in notices from the IRS claiming ACA forms are incorrect or not timely filed

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2020 1095-C (page 1)

1095-C
Department of the Treasury
Internal Revenue Service

1095-C Employee-Provided Health Insurance Offer and Coverage
Do not attach to your tax return. Keep for your records.
OMB No. 1545-0047
CORRECTED 2020

Part I Employee

1. Name of employee (last, first, middle initial) **1** Social Security Number (SSN) **2** Date of birth **3** Current identification number (PIN)

4 Street address (including apartment no.) **5** Current address (including state or foreign) **6** Current telephone number

7 City or town **8** State or province **9** County and ZIP or foreign postal code **10** City or town **11** State or province **12** County and ZIP or foreign postal code

Part II Employees Offer of Coverage

13. Employees' Age on January 1

14. Date of coverage start (month/day/year)	15. Employee's age on January 1	16. Plan start month (write 2-digit number)
1/1/2020	35	1
2/1/2020	36	2
3/1/2020	37	3
4/1/2020	38	4
5/1/2020	39	5
6/1/2020	40	6
7/1/2020	41	7
8/1/2020	42	8
9/1/2020	43	9
10/1/2020	44	10
11/1/2020	45	11
12/1/2020	46	12

17. Other information (For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.)

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2020 1095-C (page 2)

1095-C
Department of the Treasury
Internal Revenue Service

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13. Employees' Age on January 1

14. Date of coverage start (month/day/year)	15. Employee's age on January 1	16. Plan start month (write 2-digit number)
1/1/2020	35	1
2/1/2020	36	2
3/1/2020	37	3
4/1/2020	38	4
5/1/2020	39	5
6/1/2020	40	6
7/1/2020	41	7
8/1/2020	42	8
9/1/2020	43	9
10/1/2020	44	10
11/1/2020	45	11
12/1/2020	46	12

17. Other information (For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.)

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2020 1094-C (page 2)

Form 1094-C (2020) 1094-C (2020) Page 2

Part II ALE Member Information - Monthly

Line	Month	Part II ALE Member Information - Monthly		Part III ALE Member Information - Monthly	Part IV ALE Member Information - Monthly	Part V ALE Member Information - Monthly
		Part II ALE Member Information - Monthly	Part II ALE Member Information - Monthly			
23	All 12 Months					
24	Jan					
25	Feb					
26	Mar					
27	Apr					
28	May					
29	June					
30	July					
31	Aug					
32	Sept					
33	Oct					
34	Nov					
35	Dec					

Form 1094-C (2020)

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2020 1094-C (page 3)

Form 1094-C (2020) 1094-C (2020) Page 3

Part III 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		31	
37		32	
38		33	
39		34	
40		35	
41		36	
42		37	
43		38	
44		39	
45		40	
46		41	
47		42	
48		43	
49		44	
50		45	

Form 1094-C (2020)

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When to Report?

Reporting to Individuals (1095-B and 1095-C)

- IRS extended deadline from January 31, 2021 to March 2, 2021 (IRS Notice 2020-76)
 - No extension from this date
- No penalty for failure to distribute 1095-B (and 1095-C to part-time employees) if:
 - Prominent website notice that form is available
 - Notice must include email address, physical address and telephone number
 - Provide a 1095-C within 30 days of receiving request
- Must still file forms with IRS; must still distribute 1095-C to full-time employees.

Transmittal Forms to IRS (1094-B or 1094-C)

- March 1, 2021 if paper filing (Feb. 28 falls on a Sunday)
- Deadline extended until March 31st if filed electronically
 - Must be filed electronically if required to file at least 250 forms
 - Automatic 30-day extension available.

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Penalties for Noncompliance

- Failure to file with IRS or furnish statements to individuals
 - \$280 for each statement, annual cap of \$3,426,000
 - Intentional disregard of filing requirements: fine doubles and no annual cap
 - NOTE: No penalties for not providing 1095-B to individuals if certain conditions met (IRS Notice 2020-76)
- “Good faith” relief from filing penalties per IRS Notice 2020-76
 - Only applies to incorrect/incomplete information returns
 - Does not apply to late filings
 - Does not provide relief from ACA penalties under 4980H

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On-Going Full-Time Employees

Reporting Issues:

- Month-to-month method:
 - Employee counts as full-time any month that he or she works 130 or more hours
- Look-back measurement method:
 - Employee counts as full-time during stability period that follows standard measurement period

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Ongoing Employee Measurement Periods

Year 1

Oct. 15, 2018	Oct. 14, 2019	Jan. 1, 2020	Dec. 31, 2020
Initial measurement period	Admin. Period	Stability Period	

Year 2

Oct. 15, 2019	Oct. 14, 2020	Jan. 1, 2021	Dec. 31, 2021
Initial measurement period	Admin. Period	Stability Period	

Year 3

Oct. 15, 2020	Oct. 14, 2021	Jan. 1, 2022	Dec. 31, 2022
Initial measurement period	Admin. Period	Stability Period	

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Example 1-A

Full-time employee who worked all year and was covered all year:

- Offer of coverage meets minimum value
- Offer of coverage to spouse and dependents
- Monthly cost of individual coverage: \$100
- Employee elects to cover spouse
- Plan year: January 1 – December 31

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Example 1-A

1095-C **Employer-Provided Health Insurance Offer and Coverage** ☐ VOID ☒ CORRECTED **20**

Form 1095-C (01-2020) **20**

Do not attach to your tax return. Keep for your records. See instructions for details.

Part I Employee **Applicable Large Employer Member (Employee)**

1 Name of employee (last, first, middle initial, last name)	2 Social security number (SSN)	3 Name of spouse	4 Employer identification number (EIN)
5 Street address (including apartment, suite, or unit number)	6 State or province	7 Zip or ZIP+4	8 Contact telephone number
9 Date of birth (MM/DD/YYYY)	10 Date of death (MM/DD/YYYY)	11 Date of plan termination (MM/DD/YYYY)	12 Plan start month (letter 2-digit number)

Part II Employee Offer of Coverage **Employee's Age on January 1** **Plan Start Month (letter 2-digit number)**

13 Plan type	14 Plan year	15 Plan start month	16 Plan start year	17 Plan end month	18 Plan end year	19 Plan end month	20 Plan end year	21 Plan end month	22 Plan end year	23 Plan end month	24 Plan end year
1	2	3	4	5	6	7	8	9	10	11	12
13	14	15	16	17	18	19	20	21	22	23	24

17 SEP 2020
For Primary Act and Paperwork Reduction Act Notices, see separate instructions. See 1095-C (2020)

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Example 2-B (cont'd)

Form 1095-C (2020) 400120

Part II Covered Individuals VOID

1. If employee provided and insured coverage, check the box and enter the information for each individual provided in coverage, including the employee. ☐ **DO NOT ATTACH TO YOUR TAX RETURN. KEEP FOR YOUR RECORDS.**

2. If employee provided and insured coverage, check the box and enter the information for each individual provided in coverage, including the employee. ☐ **DO NOT ATTACH TO YOUR TAX RETURN. KEEP FOR YOUR RECORDS.**

Individual	1. Name (last, first, middle initial, last name)	2. Social Security Number (SSN)	3. Date of birth (MM/YY)	4. Date of death (MM/YY)	5. Date of birth (MM/YY)	6. Date of death (MM/YY)	7. Date of birth (MM/YY)	8. Date of death (MM/YY)	9. Date of birth (MM/YY)	10. Date of death (MM/YY)	11. Date of birth (MM/YY)	12. Date of death (MM/YY)	13. Date of birth (MM/YY)	14. Date of death (MM/YY)	15. Date of birth (MM/YY)	16. Date of death (MM/YY)	17. Date of birth (MM/YY)	18. Date of death (MM/YY)	19. Date of birth (MM/YY)	20. Date of death (MM/YY)
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Example 2-C

Full-time employee who declined coverage **but**
experiences mid-year status change

- Offer of coverage meets minimum value
- Offer of coverage to spouse and dependents
- Employee works 40 hours per week.
- Monthly cost of individual coverage: \$100
 - Deductions taken twice a month: \$50 per check
- **Gets married on 7/15/20**
- Plan year: January 1 – December 31

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Example 2-C

Form 1095-C (2020) 400120

1095-C Employer-Provided Health Insurance Offer and Coverage VOID

1. If employee provided and insured coverage, check the box and enter the information for each individual provided in coverage, including the employee. ☐ **DO NOT ATTACH TO YOUR TAX RETURN. KEEP FOR YOUR RECORDS.**

2. If employee provided and insured coverage, check the box and enter the information for each individual provided in coverage, including the employee. ☐ **DO NOT ATTACH TO YOUR TAX RETURN. KEEP FOR YOUR RECORDS.**

Individual	1. Name (last, first, middle initial, last name)	2. Social Security Number (SSN)	3. Date of birth (MM/YY)	4. Date of death (MM/YY)	5. Date of birth (MM/YY)	6. Date of death (MM/YY)	7. Date of birth (MM/YY)	8. Date of death (MM/YY)	9. Date of birth (MM/YY)	10. Date of death (MM/YY)	11. Date of birth (MM/YY)	12. Date of death (MM/YY)	13. Date of birth (MM/YY)	14. Date of death (MM/YY)	15. Date of birth (MM/YY)	16. Date of death (MM/YY)	17. Date of birth (MM/YY)	18. Date of death (MM/YY)	19. Date of birth (MM/YY)	20. Date of death (MM/YY)
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Newly Hired Employees

Issues:

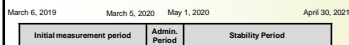
- Month-to-month method:
 - Employee counts as full-time any month that he or she works 130 or more hours
- Look-back-measurement method:
 - If expected to work full-time:
 - Until completes a standard measurement period, count as full-time during months he or she works 130 or more hours
 - If part-time, variable hour, or seasonal: initial measurement period of up to 12 months

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New Variable Hour Employee

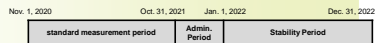
New Eligible Initial Determination



On-going employee year 1



On-going employee year 2



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Limited Non-Assessment Periods

Applies to certain waiting periods

- First calendar month of hire (if not hired on first day of month)
- First three full calendar months of employment
- For part-time, variable hour and seasonal employees, during initial measurement period and administrative period but only if "otherwise eligible for coverage"

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Example 4-B

Newly Hired Employee

- Hired to work a variable/part-time schedule
 - Employer uses look-back measurement method
 - Uses initial measurement period starting on first day of month following or coinciding with date of hire
- Date of hire: March 15, 2020
- Eligible for minimum value coverage for employee, spouse and dependents on May 1, 2021 if averages at least 30 hours of service per week

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Example 4-B

No need to issue a 1095-C to this employee.

- Is not classified as a FT employee during any month in 2020
- Is not enrolled in coverage during any month in 2020



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Example 4-C

Newly Hired Employee

- Hired to work a variable/part-time schedule
 - Employer uses look-back measurement method
 - Uses initial measurement period starting on first day of month following or coinciding with date of hire
- Date of hire: March 15, 2019
- Eligible for minimum value coverage for employee, spouse and dependents on May 1, 2020 if averages at least 30 hours of service per week
- Employee averages over 30 hours of service per week and enrolls in single coverage
- \$100/month for single coverage

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Example 4-D

1095-C **Employer-Provided Health Insurance Offer and Coverage** VOID
CORRECTED 20

1. Name of employer (Don't leave blank. Enter last name) 2. Employer's EIN 3. Name of employee 4. Employee's Social Security Number (SSN)
 ABC-123 555-55-5555 ABC-123 Company 50-1234567

5. Employer's address (including apartment no.) 6. Employer's address (including state or suite no.) 7. Employer's telephone number
 800-1234567 800-1234567 800-1234567

8. City or town 9. State or province 10. Country and ZIP or foreign postal code 11. City or town 12. State or province 13. Country and ZIP or foreign postal code
 14. Plan start month (enter 3-digit number) 15. Plan start year
 01 20

16. Plan type (check all that apply)
 17. Plan description (check all that apply)
 18. Plan start date (MM/DD/YYYY)
 19. Plan end date (MM/DD/YYYY)
 20. Plan type (check all that apply)
 21. Plan description (check all that apply)
 22. Plan start date (MM/DD/YYYY)
 23. Plan end date (MM/DD/YYYY)

For Paperwork Reduction Act Notice, see separate instructions. Form 1095-C 2019

Example 4-D (cont'd)

1095-C **Employer-Provided Health Insurance Offer and Coverage** VOID
CORRECTED 20

1. Name of employer (Don't leave blank. Enter last name) 2. Employer's EIN 3. Name of employee 4. Employee's Social Security Number (SSN)
 ABC-123 555-55-5555 ABC-123 Company 50-1234567

5. Employer's address (including apartment no.) 6. Employer's address (including state or suite no.) 7. Employer's telephone number
 800-1234567 800-1234567 800-1234567

8. City or town 9. State or province 10. Country and ZIP or foreign postal code 11. City or town 12. State or province 13. Country and ZIP or foreign postal code
 14. Plan start month (enter 3-digit number) 15. Plan start year
 01 20

16. Plan type (check all that apply)
 17. Plan description (check all that apply)
 18. Plan start date (MM/DD/YYYY)
 19. Plan end date (MM/DD/YYYY)
 20. Plan type (check all that apply)
 21. Plan description (check all that apply)
 22. Plan start date (MM/DD/YYYY)
 23. Plan end date (MM/DD/YYYY)

For Paperwork Reduction Act Notice, see separate instructions. Form 1095-C 2019

Reporting for Other Situations

Example 7-B

Full-time employee is furloughed, and **benefits end**

- Employer uses look-back measurement method to determine full-time status
- Date of furlough: 4/30/20
- Return to work date: 9/1/20
- Monthly cost of coverage: \$100
 - Monthly COBRA premium for single coverage: \$600
- Eligible for minimum value coverage for employee, spouse and dependents
- Employee enrolls self, spouse and child in coverage when an active employee
- Employee does not take COBRA while on furlough

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Example 7-B

1095-C **Employer-Provided Health Insurance Offer and Coverage** ☐ VOID ☒ CORRECTED **2020**
OMB No. 1545-0047

Form 1095-C (01/20) **Do not attach to your tax return. Keep for your records.**
Go to www.irs.gov/Form1095-C for instructions and the latest information.

Part I Employee

1 Name of employee (last name, middle initial, first name)
Alexander, A. Henshlow

2 Social security number (SSN)
555-44-6666

3 Name of employer
ABC Mfg. Company

4 Employee identification number (EIN)
20-1234567

5 Street address (including apartment no.)
100 Main Street

6 Street address (including room or suite no.)
100 Main Street

7 Contact telephone number
800-555-1234

8 City or town
New York, NY

9 State or province
NY

10 Country and ZIP or foreign postal code
10001

11 City or town
New York, NY

12 State or province
NY

13 Country and ZIP or foreign postal code
10001

Part II Employee Offer of Coverage

Employee's Age on January 1

Plan Start Month (enter 2-digit number)
01

At 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14. Offer of coverage (check all that apply)												
15. Employee												
16. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
17. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
18. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
19. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
20. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
21. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
22. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
23. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
24. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
25. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
26. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
27. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
28. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
29. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
30. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
31. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
32. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
33. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
34. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
35. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
36. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
37. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
38. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
39. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
40. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
41. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
42. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
43. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
44. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
45. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
46. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
47. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
48. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
49. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
50. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
51. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
52. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
53. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
54. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
55. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
56. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
57. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
58. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
59. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
60. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
61. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
62. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
63. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
64. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
65. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
66. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
67. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
68. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
69. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
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71. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
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74. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
75. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
76. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
77. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
78. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
79. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
80. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
81. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
82. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
83. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
84. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
85. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
86. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
87. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
88. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
89. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
90. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
91. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
92. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
93. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
94. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
95. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
96. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
97. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
98. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5	6/5	10/5	10/5
99. Employee's age on January 1	5	5	10/5	10/5	10/5	10/5	6/5	6/5	6/5</			

Example 8

Employer offers ICHRA to hourly employees, spouses and dependents

- Employee elects to cover herself only
- Employee's age is 47
- Zip code where employee works is 49503
- Employer contribution is \$350/month
- Coverage began January 1, 2020
- Lowest cost silver ACA individual plan for 47 year old female in zip code 49503 is \$398.95

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Example 8

Form 1095-C Employer-Provided Health Insurance Offer and Coverage		VOID	OMB No. 1545-0047
Do not attach to your tax return. Keep for your records.		CORRECTED	2020
Part I Employee		Applicable Large Employer Member (Employee)	
1 Name of employee (first name, middle initial, last name)	2 Social security number (SSN)	3 Name of employer	4 Employee identification number (EIN)
10012	A-1234567	ABC Mfg. Company	20-1234567
5 Home address (including apartment no.)	6 Street address (including room or suite no.)	7 Home telephone number	8 County and ZIP or foreign postal code
101 Main Street	100 Applewood Lane	800-555-1234	49503
9 City or town	10 State or province	11 Country and ZIP or foreign postal code	12 State or province
Rockport	MI	49503	MI
Part II Employee Offer of Coverage		Employee's Age on January 1	
13 Offer of coverage (see instructions)	14 Employee's age on January 1	15 Plan start month (enter 2-digit number)	
10	47	01	
16 Employee's contribution (see instructions)	17 Employee's share of cost (see instructions)	18 Other health plan (see instructions)	
\$ 450.00	\$ 0.00	21	
19 Other health plan (see instructions)		20 Other health plan (see instructions)	
21		22	
23		24	
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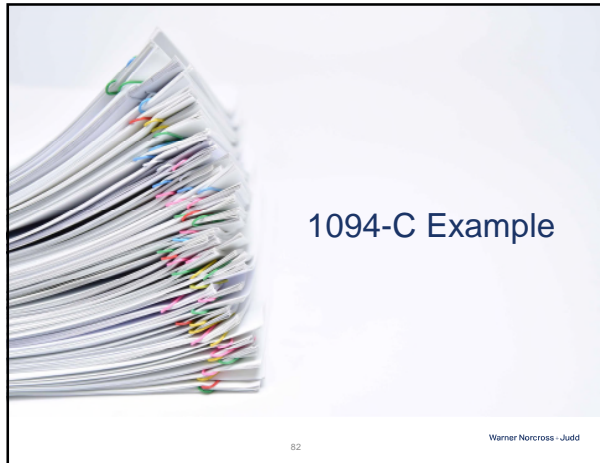
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Example 8 (cont'd)

Form 1095-C Employer-Provided Health Insurance Offer and Coverage		VOID	OMB No. 1545-0047
Do not attach to your tax return. Keep for your records.		CORRECTED	2020
Part II Employee Offer of Coverage		Employee's Age on January 1	
13 Offer of coverage (see instructions)	14 Employee's age on January 1	15 Plan start month (enter 2-digit number)	
10	47	01	
16 Employee's contribution (see instructions)	17 Employee's share of cost (see instructions)	18 Other health plan (see instructions)	
\$ 450.00	\$ 0.00	21	
19 Other health plan (see instructions)	20 Other health plan (see instructions)	22	
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33	34	35	
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39	40	41	
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54	55	56	
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99	100	101	

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Example 9, page 1

Form 1094-C 120318

1094-C Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns

OMB No. 1545-0047

Page 1 of 2

1094-C

1. Name of the Employer

2. Employer identification number (EIN)

3. State or province

4. City or town

5. Zip code

6. Name of person to contact

7. Title of person to contact

8. Telephone number (include area code)

9. Fax number (include area code)

10. E-mail address (include domain name)

11. Website address (include domain name)

12. For Official Use Only

13. Total number of Forms 1094-C submitted with this transmittal

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

15. ALE Member Information

16. Is this ALE Member a member of an Aggregated ALE Group? If "Yes," do not complete Part 1b. If "No," do not complete Part 1b.

17. Contributions of Eligibility (select all that apply):

A. Qualifying Offer Method

B. Reserved

C. Reserved

D. 96% Offer Method

18. Signature of person who has examined this return and accompanying documents, and to the best of my knowledge and belief, they are true, correct, and complete.

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Example 9, page 2

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Part 1b ALE Member Information - Monthly

Month	1094-C	1094-C	1094-C	1094-C	1094-C	1094-C
At 12 Months						
Jan						
Feb						
Mar						
Apr						
May						
June						
July						
Aug						
Sept						
Oct						
Nov						

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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 XYZ Corporation	11-1111111	51	
37 JAM Company	11-1111112	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	

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Questions & Answers



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Thank you!

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