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## Understanding the ACA Reporting Requirements

November 6, 2017  
Norbert F. Kugele  
Stephanie H. Grant  
Kent D. Sparks

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### Overview

- Future of ACA
- 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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### Future of the ACA

- The ACA under President Trump
  - ♦ What might stay?
  - ♦ What might go?

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## Overview of Reporting Requirements

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## Why Are There Reporting Requirements?

- Employer play or pay penalties
- Individual mandate
- 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 2016 subject to reporting requirement for 2017

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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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- The “A” Penalty--Failure to offer coverage to at least 95% of full-time workforce:
  - ♦  $\$2,260 \times (\text{number of full-time employees} - 30)$
- The “B” Penalty—Offer coverage, but some full-time employees qualify for subsidized coverage through exchange
  - ♦  $\$3,390 \times \text{number of full-time employees who qualify for subsidized coverage}$



- IRS confirms no waiver of penalties in information letters issued earlier this year
- Anticipate enforcement letters for 2015 employer mandate compliance soon
  - ♦ IRS has not yet issued guidance on compliance enforcement process



# 1095-C

Employer's Health Insurance Information

## Employer-Provided Health Insurance Offer and Coverage

We did not submit your return. Mark for your return.

\* In the event you are covered by the health insurance plan, you must submit this form to the IRS.

VSO

CONNECTED

2017

**1** Employer name (including any successor)

**2** Federal tax ID number (TIN)

**3** Federal EIN number (if different from 2)

**4** State of incorporation

**5** Applicable Large Employer Member Response

**6** Federal EIN number (if different from 2)

**7** Total annual premium (amount paid by you)

**8** Coverage and COB coverage period

**9** Coverage and COB coverage period

**10** Coverage and COB coverage period

**11** COB coverage period

**12** Coverage and COB coverage period

**13** Employer's Offer of Coverage

**14** Coverage and COB coverage period

**15** Coverage and COB coverage period

**16** Coverage and COB coverage period

**17** Coverage and COB coverage period

**18** Coverage and COB coverage period

**19** Coverage and COB coverage period

**20** Coverage and COB coverage period

**21** Coverage and COB coverage period

**22** Coverage and COB coverage period

**23** Coverage and COB coverage period

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**114** Coverage and COB coverage period

**115** Coverage and COB coverage period

**116** Coverage and COB coverage period

**117** Coverage and COB coverage period

**118** Coverage and COB coverage period

**119** Coverage and COB coverage period

**120** Coverage and COB coverage period

**121** Coverage and COB coverage period

**122** Coverage and COB coverage period



# 2012 1095-C (page 2)

**L00337**  
 Page **2**

Name (last, first, middle) \_\_\_\_\_ Social Security Number (SSN) \_\_\_\_\_  
 Date of birth \_\_\_\_\_

**Part III Covered Individuals — Contribution-Based**

1. Name of covered individual (If listed on page 1a)	2a. Date of birth (MM-YY)	3. Type of plan or other arrangement (If not provided)											
		3a. 401(k) plan 401(c) plan 408(a) plan 408(b) plan 409(a) plan 457(b) plan 458 plan 529 plan 530 plan 541 plan 549 plan 551 plan 561 plan 562 plan 563 plan 564 plan 565 plan 566 plan 567 plan 568 plan 569 plan 570 plan 571 plan 572 plan 573 plan 574 plan 575 plan 576 plan 577 plan 578 plan 579 plan 580 plan 581 plan 582 plan 583 plan 584 plan 585 plan 586 plan 587 plan 588 plan 589 plan 590 plan 591 plan 592 plan 593 plan 594 plan 595 plan 596 plan 597 plan 598 plan 599 plan 600 plan 601 plan 602 plan 603 plan 604 plan 605 plan 606 plan 607 plan 608 plan 609 plan 610 plan 611 plan 612 plan 613 plan 614 plan 615 plan 616 plan 617 plan 618 plan 619 plan 620 plan 621 plan 622 plan 623 plan 624 plan 625 plan 626 plan 627 plan 628 plan 629 plan 630 plan 631 plan 632 plan 633 plan 634 plan 635 plan 636 plan 637 plan 638 plan 639 plan 640 plan 641 plan 642 plan 643 plan 644 plan 645 plan 646 plan 647 plan 648 plan 649 plan 650 plan 651 plan 652 plan 653 plan 654 plan 655 plan 656 plan 657 plan 658 plan 659 plan 660 plan 661 plan 662 plan 663 plan 664 plan 665 plan 666 plan 667 plan 668 plan 669 plan 670 plan 671 plan 672 plan 673 plan 674 plan 675 plan 676 plan 677 plan 678 plan 679 plan 680 plan 681 plan 682 plan 683 plan 684 plan 685 plan 686 plan 687 plan 688 plan 689 plan 690 plan 691 plan 692 plan 693 plan 694 plan 695 plan 696 plan 697 plan 698 plan 699 plan 700 plan 701 plan 702 plan 703 plan 704 plan 705 plan 706 plan 707 plan 708 plan 709 plan 710 plan 711 plan 712 plan 713 plan 714 plan 715 plan 716 plan 717 plan 718 plan 719 plan 720 plan 721 plan 722 plan 723 plan 724 plan 725 plan 726 plan 727 plan 728 plan 729 plan 730 plan 731 plan 732 plan 733 plan 734 plan 735 plan 736 plan 737 plan 738 plan 739 plan 740 plan 741 plan 742 plan 743 plan 744 plan 745 plan 746 plan 747 plan 748 plan 749 plan 750 plan 751 plan 752 plan 753 plan 754 plan 755 plan 756 plan 757 plan 758 plan 759 plan 760 plan 761 plan 762 plan 763 plan 764 plan 765 plan 766 plan 767 plan 768 plan 769 plan 770 plan 771 plan 772 plan 773 plan 774 plan 775 plan 776 plan 777 plan 778 plan 779 plan 780 plan 781 plan 782 plan 783 plan 784 plan 785 plan 786 plan 787 plan 788 plan 789 plan 790 plan 791 plan 792 plan 793 plan 794 plan 795 plan 796 plan 797 plan 798 plan 799 plan 800 plan 801 plan 802 plan 803 plan 804 plan 805 plan 806 plan 807 plan 808 plan 809 plan 810 plan 811 plan 812 plan 813 plan 814 plan 815 plan 816 plan 817 plan 818 plan 819 plan 820 plan 821 plan 822 plan 823 plan 824 plan 825 plan 826 plan 827 plan 828 plan 829 plan 830 plan 831 plan 832 plan 833 plan 834 plan 835 plan 836 plan 837 plan 838 plan 839 plan 840 plan 841 plan 842 plan 843 plan 844 plan 845 plan 846 plan 847 plan 848 plan 849 plan 850 plan 851 plan 852 plan 853 plan 854 plan 855 plan 856 plan 857 plan 858 plan 859 plan 860 plan 861 plan 862 plan 863 plan 864 plan 865 plan 866 plan 867 plan 868 plan 869 plan 870 plan 871 plan 872 plan 873 plan 874 plan 875 plan 876 plan 877 plan 878 plan 879 plan 880 plan 881 plan 882 plan 883 plan 884 plan 885 plan 886 plan 887 plan 888 plan 889 plan 890 plan 891 plan 892 plan 893 plan 894 plan 895 plan 896 plan 897 plan 898 plan 899 plan 900 plan 901 plan 902 plan 903 plan 904 plan 905 plan 906 plan 907 plan 908 plan 909 plan 910 plan 911 plan 912 plan 913 plan 914 plan 915 plan 916 plan 917 plan 918 plan 919 plan 920 plan 921 plan 922 plan 923 plan 924 plan 925 plan 926 plan 927 plan 928 plan 929 plan 930 plan 931 plan 932 plan 933 plan 934 plan 935 plan 936 plan 937 plan 938 plan 939 plan 940 plan 941 plan 942 plan 943 plan 944 plan 945 plan 946 plan 947 plan 948 plan 949 plan 950 plan 951 plan 952 plan 953 plan 954 plan 955 plan 956 plan 957 plan 958 plan 959 plan 960 plan 961 plan 962 plan 963 plan 964 plan 965 plan 966 plan 967 plan											

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# 2017 1094-C (page 1)

**1094-C** Form 1094-C (2017)

**Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns**  
 \* Use to report employer-provided health insurance and other information.

**1. Applicable Large Employer (ALE) Member(s)**  
 (See instructions for Part I.)

1. Street address (including rural or mailbox #) 2. Employer identification number (EIN)

3. City or town 4. County and ZIP+4® postal code

5. Name of contact in contact 6. Contact identification number

7. Name of designated responsible entity (only if applicable) 8. Taxpayer identification number (TIN)

9. Street address (including rural or mailbox #) 10. County and ZIP+4® postal code

11. City or town 12. County and ZIP+4® postal code

13. Name of contact 14. Contact telephone number

15. ☐ Resistant 16. Contact signature number

120313A  
 OMB No. 1545-0047

**2017**

**For Official Use Only**

20. Total number of Forms 1099-C submitted with this transmittal 21. ☐ Yes ☐ No

22. Is the information transmitted for this ALE Member(s) "P" (Yes, check the box and continue.) "N" (See instructions.) 23. ☐ Yes ☐ No

**Part II ALE Member Information**

24. Total number of Forms 1094-C sent by and/or on behalf of ALE Member(s) 25. ☐ Yes ☐ No

26. Is ALE Member a member of an Integrated ALE Group? 27. ☐ Yes ☐ No

28. "P" (Yes, see instructions.) 29. ☐ Yes ☐ No

30. Certification of Eligibility (see part III that apply)

31. A. Qualifying Other Method ☐ B. Resistant ☐ C. Resistant ☐ D. 94% Other 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 \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

For Preparer Only and Taxpayer Representative Only. See separate instructions. Ca. No. 0312-1A

Printed Name (Last, First, Middle Initial) \_\_\_\_\_ Date \_\_\_\_\_

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# 2017 1094-C (page 2)

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Form 1094-C 2017

Part 1 ALE Member Information – Monthly					
	ALE Member	ALE Member's Coverage Commence or Termination Date	ALE Section 408(a) Full-Time Employee Count for ALE Member	ALE Total Employee Count for ALE Member	ALE Appointed Group Indicator
	Yes	No			
23	All 12 Months	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
24	Jan	<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"/>		
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"/>		
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"/>		
33	Oct	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
34	Nov	<input type="checkbox"/>	<input type="checkbox"/>		
35	Dec	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

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Form 1094-C 2017

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Issue 1004-C (2017)  
**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		61	
37		62	
38		63	
39		64	
40		65	
41		66	
42		67	
43		68	
44		69	
45		60	
46		61	
47		62	
48		63	
49		64	
50		65	

Form 1004-C (2017)

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- Reporting to Individuals (1095-B and 1095-C)
  - ♦ By January 31<sup>st</sup> following end of calendar year
    - ▷ No extension from this date
- Transmittal Forms to IRS (1094-B or 1094-C)
  - ♦ By February 28<sup>th</sup> of year following calendar year (if paper)
  - ♦ Deadline extended until March 31<sup>st</sup> if filed electronically
    - ▷ Deadline for 2018 is April 2<sup>nd</sup> because March 31, 2018 falls on the weekend
    - ▷ Must be filed electronically if required to file at least 250 forms
    - ▷ Automatic 30-day extension available
- Annual Filing Obligation

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- Failure to file with IRS or furnish statements to individuals
  - ◆ \$270 for each statement, annual cap of \$3,282,500
  - ◆ Intentional disregard of filing requirements: fine doubles and no annual cap
- No “good faith effort” relief for 2017 reporting

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# Reporting for On-Going Full-Time Employees

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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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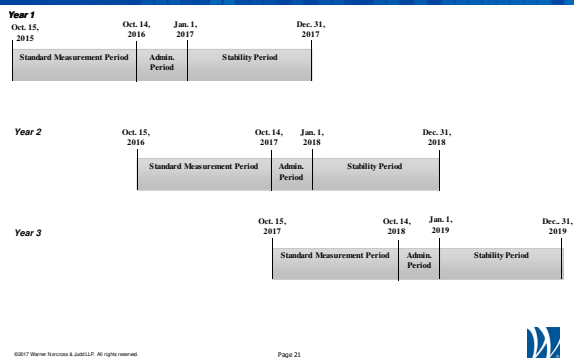
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## Ongoing Employee Measurement Periods



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- 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

## Example 1-A

[illegible]

## Example 1-B

- 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: July 1 – June 30
    - > Increase in employee contribution on July 1





## Example 1-B

Example 1-B

**1095-C** **Employer-Provided Health Insurance Offer and Coverage** ☐ VOID ☒ CORRECTED **17**

Do not attach to your tax return. Keep for your records.  
Go to [www.irs.gov/1095-c](http://www.irs.gov/1095-c) for instructions and the latest information.

**Part I Employee**

1 Name of employee: **George Washington** 2 Social security number (SSN): **111-11-1111** 3 Name of employer: **ABC Mfg. Company** 4 Coverage identification number (CIN): **20-1234567**

5 Address (including apartment no.): **1234 American Drive** 6 State or province: **PA** 7 County and ZIP or foreign postal code: **19101 Philadelphia, PA 19101** 8 Contract health coverage: **ABC Mfg. Company** 9 Coverage type: **ABC Mfg. Company** 10 Plan start month/year (2-digit number): **01/2017**

**Part II Employee Offer of Coverage**

11 Coverage type: **1E** 12 Monthly cost of individual coverage: **\$100** 13 Monthly cost of family coverage: **\$100** 14 Monthly cost of spouse coverage: **\$100** 15 Monthly cost of dependent coverage: **\$100** 16 Monthly cost of other coverage: **\$100** 17 Monthly cost of other coverage: **\$100** 18 Monthly cost of other coverage: **\$100** 19 Monthly cost of other coverage: **\$100** 20 Monthly cost of other coverage: **\$100**

**Part III Covered Individuals**

21 Name of covered individual: **George Washington** 22 SSN: **111-11-1111** 23 Coverage type: **1E** 24 Coverage type: **1E** 25 Coverage type: **1E** 26 Coverage type: **1E** 27 Coverage type: **1E** 28 Coverage type: **1E** 29 Coverage type: **1E** 30 Coverage type: **1E**

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

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## Example 2-A

- Full-time employee who worked all year, was offered but declined coverage
  - 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
  - Affordability safe harbor: rate of pay method
    - Employee makes \$10 per hour
    - \$10 x 130 hrs = \$1,300; \$1,300 x .0969 = \$125.97
  - Plan year: January 1 – December 31

Example 2-A

**1095-C** **Employer-Provided Health Insurance Offer and Coverage** ☐ VOID ☒ CORRECTED **17**

Do not attach to your tax return. Keep for your records.  
Go to [www.irs.gov/1095-c](http://www.irs.gov/1095-c) for instructions and the latest information.

**Part I Employee**

1 Name of employee: **George Washington** 2 Social security number (SSN): **111-11-1111** 3 Name of employer: **ABC Mfg. Company** 4 Coverage identification number (CIN): **20-1234567**

5 Address (including apartment no.): **1234 American Drive** 6 State or province: **PA** 7 County and ZIP or foreign postal code: **19101 Philadelphia, PA 19101** 8 Contract health coverage: **ABC Mfg. Company** 9 Coverage type: **ABC Mfg. Company** 10 Plan start month/year (2-digit number): **01/2017**

**Part II Employee Offer of Coverage**

11 Coverage type: **1E** 12 Monthly cost of individual coverage: **\$100** 13 Monthly cost of family coverage: **\$100** 14 Monthly cost of spouse coverage: **\$100** 15 Monthly cost of dependent coverage: **\$100** 16 Monthly cost of other coverage: **\$100** 17 Monthly cost of other coverage: **\$100** 18 Monthly cost of other coverage: **\$100** 19 Monthly cost of other coverage: **\$100** 20 Monthly cost of other coverage: **\$100**

**Part III Covered Individuals**

21 Name of covered individual: **George Washington** 22 SSN: **111-11-1111** 23 Coverage type: **1E** 24 Coverage type: **1E** 25 Coverage type: **1E** 26 Coverage type: **1E** 27 Coverage type: **1E** 28 Coverage type: **1E** 29 Coverage type: **1E** 30 Coverage type: **1E**

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

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## Example 2-B

- Full-time employee who worked all year, was offered but declined coverage
  - ♦ Offer of coverage meets minimum value
  - ♦ Offer of coverage to spouse and dependents
  - ♦ Employee works 40 hours per week
  - ♦ Cost of individual coverage: \$50 per pay period
    - > 26 pay periods during calendar year
    - > \$1,300 annual cost
  - ♦ Affordability safe harbor: W-2 method
    - > \$19,500 taxable income for year
    - >  $\$19,500 \times .0969 = \$1,889.55$
  - ♦ Plan year: January 1 – December 31

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## Example 2-B

Example 2-B

1095-C

Employer-Provided Health Insurance Offer and Coverage

1. Name of the employer: **ABC Mfg. Company**

2. Address of the employer: **111-11-1111**

3. City or town, state, and ZIP code: **ABC Mfg. Company, 20-1234567**

4. Plan year: **2017**

5. Plan type: **Self-insured**

6. Plan description: **ABC Mfg. Company, 20-1234567**

7. Plan year: **2017**

8. Plan description: **ABC Mfg. Company, 20-1234567**

9. Plan year: **2017**

10. Plan description: **ABC Mfg. Company, 20-1234567**

11. Plan year: **2017**

12. Plan description: **ABC Mfg. Company, 20-1234567**

13. Plan year: **2017**

14. Plan description: **ABC Mfg. Company, 20-1234567**

15. Plan year: **2017**

16. Plan description: **ABC Mfg. Company, 20-1234567**

17. Plan year: **2017**

18. Plan description: **ABC Mfg. Company, 20-1234567**

19. Plan year: **2017**

20. Plan description: **ABC Mfg. Company, 20-1234567**

21. Plan year: **2017**

22. Plan description: **ABC Mfg. Company, 20-1234567**

23. Plan year: **2017**

24. Plan description: **ABC Mfg. Company, 20-1234567**

25. Plan year: **2017**

26. Plan description: **ABC Mfg. Company, 20-1234567**

27. Plan year: **2017**

28. Plan description: **ABC Mfg. Company, 20-1234567**

29. Plan year: **2017**

30. Plan description: **ABC Mfg. Company, 20-1234567**

31. Plan year: **2017**

32. Plan description: **ABC Mfg. Company, 20-1234567**

33. Plan year: **2017**

34. Plan description: **ABC Mfg. Company, 20-1234567**

35. Plan year: **2017**

36. Plan description: **ABC Mfg. Company, 20-1234567**

37. Plan year: **2017**

38. Plan description: **ABC Mfg. Company, 20-1234567**

39. Plan year: **2017**

40. Plan description: **ABC Mfg. Company, 20-1234567**

41. Plan year: **2017**

42. Plan description: **ABC Mfg. Company, 20-1234567**

43. Plan year: **2017**

44. Plan description: **ABC Mfg. Company, 20-1234567**

45. Plan year: **2017**

46. Plan description: **ABC Mfg. Company, 20-1234567**

47. Plan year: **2017**

48. Plan description: **ABC Mfg. Company, 20-1234567**

49. Plan year: **2017**

50. Plan description: **ABC Mfg. Company, 20-1234567**

51. Plan year: **2017**

52. Plan description: **ABC Mfg. Company, 20-1234567**

53. Plan year: **2017**

54. Plan description: **ABC Mfg. Company, 20-1234567**

55. Plan year: **2017**

56. Plan description: **ABC Mfg. Company, 20-1234567**

57. Plan year: **2017**

58. Plan description: **ABC Mfg. Company, 20-1234567**

59. Plan year: **2017**

60. Plan description: **ABC Mfg. Company, 20-1234567**

61. Plan year: **2017**

62. Plan description: **ABC Mfg. Company, 20-1234567**

63. Plan year: **2017**

64. Plan description: **ABC Mfg. Company, 20-1234567**

65. Plan year: **2017**

66. Plan description: **ABC Mfg. Company, 20-1234567**

67. Plan year: **2017**

68. Plan description: **ABC Mfg. Company, 20-1234567**

69. Plan year: **2017**

70. Plan description: **ABC Mfg. Company, 20-1234567**

71. Plan year: **2017**

72. Plan description: **ABC Mfg. Company, 20-1234567**

73. Plan year: **2017**

74. Plan description: **ABC Mfg. Company, 20-1234567**

75. Plan year: **2017**

76. Plan description: **ABC Mfg. Company, 20-1234567**

77. Plan year: **2017**

78. Plan description: **ABC Mfg. Company, 20-1234567**

79. Plan year: **2017**

80. Plan description: **ABC Mfg. Company, 20-1234567**

81. Plan year: **2017**

82. Plan description: **ABC Mfg. Company, 20-1234567**

83. Plan year: **2017**

84. Plan description: **ABC Mfg. Company, 20-1234567**

85. Plan year: **2017**

86. Plan description: **ABC Mfg. Company, 20-1234567**

87. Plan year: **2017**

88. Plan description: **ABC Mfg. Company, 20-1234567**

89. Plan year: **2017**

90. Plan description: **ABC Mfg. Company, 20-1234567**

91. Plan year: **2017**

92. Plan description: **ABC Mfg. Company, 20-1234567**

93. Plan year: **2017**

94. Plan description: **ABC Mfg. Company, 20-1234567**

95. Plan year: **2017**

96. Plan description: **ABC Mfg. Company, 20-1234567**

97. Plan year: **2017**

98. Plan description: **ABC Mfg. Company, 20-1234567**

99. Plan year: **2017**

100. Plan description: **ABC Mfg. Company, 20-1234567**

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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 7/15/17
  - ♦ Plan year: January 1 – December 31

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# Example 2-C

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# Conditional Offers of Coverage

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## Example 3-A

- Full-time employee who worked all year and was covered all year
  - ♦ Offer of coverage meets minimum value
  - ♦ Offer of coverage to dependents and to spouse so long as spouse not eligible for other group health plan by another employer
  - ♦ Monthly cost of individual coverage: \$100
  - ♦ Employee elects to cover dependent and spouse
  - ♦ Plan year: January 1 – December 31

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# Reporting for Newly-Hired Employees

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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 Employee Initial Determination



### On-going employee year 1



### On-going employee year 2



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- 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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- **Newly Hired Employee**
  - ◆ Hired to work a full-time schedule.
  - ◆ Date of hire: April 15, 2017
  - ◆ Eligible for minimum value coverage for employee, spouse and dependents on July 1, 2017
  - ◆ \$100/month for single coverage
  - ◆ Employee enrolls in single coverage

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## 600117

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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, 2017
  - ♦ Eligible for minimum value coverage for employee, spouse and dependents on May 1, 2018 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 2017
  - ♦ Is not enrolled in coverage during any month in 2017

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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, 2016
  - ♦ Eligible for minimum value coverage for employee, spouse and dependents on May 1, 2017 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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[illegible]

- **Newly Hired Employee**
  - ♦ Hired to work a 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, 2017
    - Works 25 hrs per week March, April, May
    - Works 35 hrs per week June, July, August, Sept
    - Works 20 hrs per week October, November, December
  - ♦ Employee classified as not eligible for coverage

[illegible]



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## Example 7-A

- Full-time employee terminates mid-year
  - ♦ Employer uses look-back measurement method to determine full-time status
  - ♦ Date of termination: 8/15/17
  - ♦ Monthly cost of coverage: \$100
  - ♦ Eligible for minimum value coverage for employee, spouse and dependents through date of termination
    - > Would have continued to be eligible if had not terminated employment
  - ♦ \$100/month for single coverage
  - ♦ Employee had enrolled self and spouse in coverage

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## Example 7-A

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

Form 1095-C (2017)

1. Name of employer: **General Fund** 2. Social Security number (SSN): **333-33-3333** 3. Name of employee: **General Fund** 4. Coverage identification number (CIN): **00-1234567**

5. Plan start month (enter 2-digit number): **01** 6. Plan end month (enter 2-digit number): **12** 7. Plan start date (MM/DD/YYYY): **01/01/2017** 8. Plan end date (MM/DD/YYYY): **12/31/2017**

9. Coverage type (check one): ☒ Self only ☐ Self and spouse ☐ Self and dependent(s) ☐ Family

10. Coverage amount (check one): ☒ \$100 ☐ \$200 ☐ \$300 ☐ \$400 ☐ \$500 ☐ \$600 ☐ \$700 ☐ \$800 ☐ \$900 ☐ \$1,000 ☐ \$1,100 ☐ \$1,200 ☐ \$1,300 ☐ \$1,400 ☐ \$1,500 ☐ \$1,600 ☐ \$1,700 ☐ \$1,800 ☐ \$1,900 ☐ \$2,000 ☐ \$2,100 ☐ \$2,200 ☐ \$2,300 ☐ \$2,400 ☐ \$2,500 ☐ \$2,600 ☐ \$2,700 ☐ \$2,800 ☐ \$2,900 ☐ \$3,000 ☐ \$3,100 ☐ \$3,200 ☐ \$3,300 ☐ \$3,400 ☐ \$3,500 ☐ \$3,600 ☐ \$3,700 ☐ \$3,800 ☐ \$3,900 ☐ \$4,000 ☐ \$4,100 ☐ \$4,200 ☐ \$4,300 ☐ \$4,400 ☐ \$4,500 ☐ \$4,600 ☐ \$4,700 ☐ \$4,800 ☐ \$4,900 ☐ \$5,000 ☐ \$5,100 ☐ \$5,200 ☐ \$5,300 ☐ \$5,400 ☐ \$5,500 ☐ \$5,600 ☐ \$5,700 ☐ \$5,800 ☐ \$5,900 ☐ \$6,000 ☐ \$6,100 ☐ \$6,200 ☐ \$6,300 ☐ \$6,400 ☐ \$6,500 ☐ \$6,600 ☐ \$6,700 ☐ \$6,800 ☐ \$6,900 ☐ \$7,000 ☐ \$7,100 ☐ \$7,200 ☐ \$7,300 ☐ \$7,400 ☐ \$7,500 ☐ \$7,600 ☐ \$7,700 ☐ \$7,800 ☐ \$7,900 ☐ \$8,000 ☐ \$8,100 ☐ \$8,200 ☐ \$8,300 ☐ \$8,400 ☐ \$8,500 ☐ \$8,600 ☐ \$8,700 ☐ \$8,800 ☐ \$8,900 ☐ \$9,000 ☐ \$9,100 ☐ \$9,200 ☐ \$9,300 ☐ \$9,400 ☐ \$9,500 ☐ \$9,600 ☐ \$9,700 ☐ \$9,800 ☐ \$9,900 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☐ \$19,100 ☐ \$19,200 ☐ \$19,300 ☐ \$19,400 ☐ \$19,500 ☐ \$19,600 ☐ \$19,700 ☐ \$19,800 ☐ \$19,900 ☐ \$20,000 ☐ \$20,100 ☐ \$20,200 ☐ \$20,300 ☐ \$20,400 ☐ \$20,500 ☐ \$20,600 ☐ \$20,700 ☐ \$20,800 ☐ \$20,900 ☐ \$21,000 ☐ \$21,100 ☐ \$21,200 ☐ \$21,300 ☐ \$21,400 ☐ \$21,500 ☐ \$21,600 ☐ \$21,700 ☐ \$21,800 ☐ \$21,900 ☐ \$22,000 ☐ \$22,100 ☐ \$22,200 ☐ \$22,300 ☐ \$22,400 ☐ \$22,500 ☐ \$22,600 ☐ \$22,700 ☐ \$22,800 ☐ \$22,900 ☐ \$23,000 ☐ \$23,100 ☐ \$23,200 ☐ \$23,300 ☐ \$23,400 ☐ \$23,500 ☐ \$23,600 ☐ \$23,700 ☐ \$23,800 ☐ \$23,900 ☐ \$24,000 ☐ \$24,100 ☐ \$24,200 ☐ \$24,300 ☐ \$24,400 ☐ \$24,500 ☐ \$24,600 ☐ \$24,700 ☐ \$24,800 ☐ \$24,900 ☐ \$25,000 ☐ \$25,100 ☐ \$25,200 ☐ \$25,300 ☐ \$25,400 ☐ \$25,500 ☐ \$25,600 ☐ \$25,700 ☐ \$25,800 ☐ \$25,900 ☐ \$26,000 ☐ \$26,100 ☐ \$26,200 ☐ \$26,300 ☐ \$26,400 ☐ \$26,500 ☐ \$26,600 ☐ \$26,700 ☐ \$26,800 ☐ \$26,900 ☐ \$27,000 ☐ \$27,100 ☐ \$27,200 ☐ \$27,300 ☐ \$27,400 ☐ \$27,500 ☐ \$27,600 ☐ \$27,700 ☐ \$27,800 ☐ \$27,900 ☐ \$28,000 ☐ \$28,100 ☐ \$28,200 ☐ \$28,300 ☐ \$28,400 ☐ \$28,500 ☐ \$28,600 ☐ \$28,700 ☐ \$28,800 ☐ \$28,900 ☐ \$29,000 ☐ \$29,100 ☐ \$29,200 ☐ \$29,300 ☐ \$29,400 ☐ \$29,500 ☐ \$29,600 ☐ \$29,700 ☐ \$29,800 ☐ \$29,900 ☐ \$30,000 ☐ \$30,100 ☐ \$30,200 ☐ \$30,300 ☐ \$30,400 ☐ \$30,500 ☐ \$30,600 ☐ \$30,700 ☐ \$30,800 ☐ \$30,900 ☐ \$31,000 ☐ \$31,100 ☐ \$31,200 ☐ \$31,300 ☐ \$31,400 ☐ \$31,500 ☐ \$31,600 ☐ \$31,700 ☐ \$31,800 ☐ \$31,900 ☐ \$32,000 ☐ \$32,100 ☐ \$32,200 ☐ \$32,300 ☐ \$32,400 ☐ \$32,500 ☐ \$32,600 ☐ \$32,700 ☐ \$32,800 ☐ \$32,900 ☐ \$33,000 ☐ \$33,100 ☐ \$33,200 ☐ \$33,300 ☐ \$33,400 ☐ \$33,500 ☐ \$33,600 ☐ \$33,700 ☐ \$33,800 ☐ \$33,900 ☐ \$34,000 ☐ \$34,100 ☐ \$34,200 ☐ \$34,300 ☐ \$34,400 ☐ \$34,500 ☐ \$34,600 ☐ \$34,700 ☐ \$34,800 ☐ \$34,900 ☐ \$35,000 ☐ \$35,100 ☐ \$35,200 ☐ \$35,300 ☐ \$35,400 ☐ \$35,500 ☐ \$35,600 ☐ \$35,700 ☐ \$35,800 ☐ \$35,900 ☐ \$36,000 ☐ \$36,100 ☐ \$36,200 ☐ \$36,300 ☐ \$36,400 ☐ \$36,500 ☐ \$36,600 ☐ \$36,700 ☐ \$36,800 ☐ \$36,900 ☐ \$37,000 ☐ \$37,100 ☐ \$37,200 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☐ \$82,800 ☐ \$82,900 ☐ \$83,000 ☐ \$83,100 ☐ \$83,200 ☐ \$83,300 ☐ \$83,400 ☐ \$83,500 ☐ \$83,600 ☐ \$83,700 ☐ \$83,800 ☐ \$83,900 ☐ \$84,000 ☐ \$84,100 ☐ \$84,200 ☐ \$84,300 ☐ \$84,400 ☐ \$84,500 ☐ \$84,600 ☐ \$84,700 ☐ \$84,800 ☐ \$84,900 ☐ \$85,000 ☐ \$85,100 ☐ \$85,200 ☐ \$85,300 ☐ \$85,400 ☐ \$85,500 ☐ \$85,600 ☐ \$85,700 ☐ \$85,800 ☐ \$85,900 ☐ \$86,000 ☐ \$86,100 ☐ \$86,200 ☐ \$86,300 ☐ \$86,400 ☐ \$86,500 ☐ \$86,600 ☐ \$86,700 ☐ \$86,800 ☐ \$86,900 ☐ \$87,000 ☐ \$87,100 ☐ \$87,200 ☐ \$87,300 ☐ \$87,400 ☐ \$87,500 ☐ \$87,600 ☐ \$87,700 ☐ \$87,800 ☐ \$87,900 ☐ \$88,000 ☐ \$88,100 ☐ \$88,200 ☐ \$88,300 ☐ \$88,400 ☐ \$88,500 ☐ \$88,600 ☐ \$88,700 ☐ \$88,800 ☐ \$88,900 ☐ \$89,000 ☐ \$89,100 ☐ \$89,200 ☐ \$89,300 ☐ \$89,400 ☐ \$89,500 ☐ \$89,600 ☐ \$89,700 ☐ \$89,800 ☐ \$89,900 ☐ \$90,000 ☐ \$90,100 ☐ \$90,

# Example 7-B

<b>1095-C</b>		<b>Employee-Provided Health Insurance Offer and Coverage</b>		<input type="checkbox"/> VOID <input checked="" type="checkbox"/> CORRECTED		FORM NO. 1095-C (2018) <b>2017</b>	
Part I <b>Employer</b> Company Name 123 Main Street Anytown, CA 90210		1 Social Security Number (SSN) 111-11-1111		2 Name (last, first, middle) Mr. J. Edgar Hoover		3 Employee's Social Security Number (SSN) 999-99-9999	
4 Plan administrator (including third-party administrator) ABC Insurance Co. 456 Main Street Anytown, CA 90210		5 Coverage for the year 1 Employee and 2P or longer period (see instructions) 1 Employee and 2P or longer period (see instructions)		6 Annual dollar amount of self-insured plan (see instructions) \$500,000		7 Coverage for the year 1 Employee and 2P or longer period (see instructions) 1 Employee and 2P or longer period (see instructions)	
8 Plan name ABC Insurance Co.		9 Plan year 12/31/2017		10 Plan year 12/31/2017		11 Plan year 12/31/2017	
12 Plan year 12/31/2017		13 Plan year 12/31/2017		14 Plan year 12/31/2017		15 Plan year 12/31/2017	
16 Plan year 12/31/2017		17 Plan year 12/31/2017		18 Plan year 12/31/2017		19 Plan year 12/31/2017	
20 Plan year 12/31/2017		21 Plan year 12/31/2017		22 Plan year 12/31/2017		23 Plan year 12/31/2017	
24 Plan year 12/31/2017		25 Plan year 12/31/2017		26 Plan year 12/31/2017		27 Plan year 12/31/2017	
28 Plan year 12/31/2017		29 Plan year 12/31/2017		30 Plan year 12/31/2017		31 Plan year 12/31/2017	
32 Plan year 12/31/2017		33 Plan year 12/31/2017		34 Plan year 12/31/2017		35 Plan year 12/31/2017	
36 Plan year 12/31/2017		37 Plan year 12/31/2017		38 Plan year 12/31/2017		39 Plan year 12/31/2017	
40 Plan year 12/31/2017		41 Plan year 12/31/2017		42 Plan year 12/31/2017		43 Plan year 12/31/2017	
44 Plan year 12/31/2017		45 Plan year 12/31/2017		46 Plan year 12/31/2017		47 Plan year 12/31/2017	
48 Plan year 12/31/2017		49 Plan year 12/31/2017		50 Plan year 12/31/2017		51 Plan year 12/31/2017	
52 Plan year 12/31/2017		53 Plan year 12/31/2017		54 Plan year 12/31/2017		55 Plan year 12/31/2017	
56 Plan year 12/31/2017		57 Plan year 12/31/2017		58 Plan year 12/31/2017		59 Plan year 12/31/2017	
60 Plan year 12/31/2017		61 Plan year 12/31/2017		62 Plan year 12/31/2017		63 Plan year 12/31/2017	
64 Plan year 12/31/2017		65 Plan year 12/31/2017		66 Plan year 12/31/2017		67 Plan year 12/31/2017	
68 Plan year 12/31/2017		69 Plan year 12/31/2017		70 Plan year 12/31/2017		71 Plan year 12/31/2017	
72 Plan year 12/31/2017		73 Plan year 12/31/2017		74 Plan year 12/31/2017		75 Plan year 12/31/2017	
76 Plan year 12/31/2017		77 Plan year 12/31/2017		78 Plan year 12/31/2017		79 Plan year 12/31/2017	
80 Plan year 12/31/2017		81 Plan year 12/31/2017		82 Plan year 12/31/2017		83 Plan year 12/31/2017	
84 Plan year 12/31/2017		85 Plan year 12/31/2017		86 Plan year 12/31/2017		87 Plan year 12/31/2017	
88 Plan year 12/31/2017		89 Plan year 12/31/2017		90 Plan year 12/31/2017		91 Plan year 12/31/2017	
92 Plan year 12/31/2017		93 Plan year 12/31/2017		94 Plan year 12/31/2017		95 Plan year 12/31/2017	
96 Plan year 12/31/2017		97 Plan year 12/31/2017		98 Plan year 12/31/2017		99 Plan year 12/31/2017	
100 Plan year 12/31/2017		101 Plan year 12/31/2017		102 Plan year 12/31/2017		103 Plan year 12/31/2017	
104 Plan year 12/31/2017		105 Plan year 12/31/2017		106 Plan year 12/31/2017		107 Plan year 12/31/2017	

# 1094-C Examples

# Example 8—page 1

## Example 8 page 1

<h1 style="margin: 0;">Example 8—page 1</h1>		109411A Department of the Treasury Internal Revenue Service
<b>1094-C</b> <small>Transmittal of the "Summary"</small>	<b>Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns</b> <small>Go to <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> for instructions and the latest information.</small>	Form 1094-C 1-04-2012 <div style="border: 1px solid black; padding: 2px; display: inline-block;"> <b>2017</b> </div>
<b>Part I</b> <b>Applicable Large Employer Member (ALE Member)</b>		
ABC My Company 9000 Alphabetic Lane 12345 City, State 12345 1234567890		A. Employer identification number (EIN) 20-1234567
B. State or province MN		C. Entity and ZIP+4 postal code 55401-1234
D. Current mailing address 9000 Alphabetic Lane 12345 City, State 12345		E. Current telephone number 612-555-1234
F. Name of designated covered entity (only if applicable) ABC Covered Entity		G. Current telephone number (EIN) 612-555-1234
H. Other address (including street or suite no.) 12345 City, State 12345		I. EIN, other address, and ZIP+4 postal code 55401-1234
J. Name of person to contact ABC Covered Entity		K. Contact telephone number 612-555-1234
<b>For Official Use Only</b> <div style="border: 1px solid black; padding: 5px; display: inline-block;"> </div>		
<b>17. Filer's signature</b>		
<b>18. Total number of Forms 1095-C submitted with this transmittal</b>		
<b>Part II</b> <b>ALE Member Information</b>		19
1. Was the information furnished for this ALE Member? <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b> <input type="checkbox"/> See instructions		
2. Total number of Forms 1095-C filed by and/or on behalf of ALE Member		
<b>Part III</b> <b>ALE Member</b>		20
1. ALE Member is member of an Aggregated ALE Group? <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b> <input type="checkbox"/> See instructions		
2. Certifications of Eligibility (check all that apply): <input type="checkbox"/> A. Qualifying Offer Method <input type="checkbox"/> B. Reserved <input type="checkbox"/> C. Reserved <input type="checkbox"/> D. 90% Offer Method		
Under penalty 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 <span style="float: right;">Date</span>		Chief Financial Officer
For Penalties and Paperwork Reduction Act Notice, see separate instructions.		

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