

Form 1095-C Examples

Revised October 3, 3018





Examples for VEHI Members

Example 1 - Full time & participating all year

Key Points in the Scenario

- Suzy Smith is a full time employee working for School District ABC, a large district participating in VEHI.
- Suzy is offered coverage and her spouse and dependents are eligible for the plan.
- Suzy participated in family coverage for the entire year.
- The employee contribution for employee-only coverage in the lowest cost plan available to Suzy is \$50.00 per month, and coverage is affordable based on "rate of pay" safe harbor.

Completing the 1095-C

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Reporting Explanation

Suzy's situation remained the same, an offer of coverage, the contribution rate, and enrolled status for the entire 12 months, so we simply need to complete the 'All 12 months' boxes on the far left.

Line 14 - 1E to indicate that Suzy was offered coverage for herself, her spouse and her dependents.

Line 15 - enter \$50, which is the employee contribution for employee-only coverage for the lowest cost plan for which Suzy is eligible.

Line 16 - 2C to indicate that Suzy accepted coverage and was enrolled for the entire 12 months.





Examples for VEHI Members

Example 2 - Part time & participating all year

Key Points in the Scenario

- Lisa Jones is a part-time (fewer than 30 hours) employee working for School District ABC, a large district participating in VEHI
- School District ABC offers coverage to part time employees, their spouses and dependents
- Suzy, her spouse and dependents participate in family coverage for the entire year.
- Because Suzy was enrolled in coverage, a Form 1095-C is required to report the coverage information only.

Completing the 1095-C

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Reporting Explanation

Because Lisa worked fewer than an average of 30 hours of service per week, the District need only report coverage information for Lisa and her family. The District enters **1G** on Line **14** in the 'All **12** months' boxes on the far left.

Under Part III, Lisa and all of her enrolled family members are listed with coverage, which was for all 12 months.





Examples for VEHI Members

Example 3 - Participating after a measurement period

Key Points in the Scenario

- Suzy Smith is hired by School District ABC on 5/1/17 and is considered to be a variable hour employee
- Suzy's *Initial* measurement period begins on 5/1/17 and continues through 4/30/18, at which time she's determined to have qualified for benefits as a full time employee
- Benefits are offered to Suzy during the administrative period with an effective date of 6/1/18
- Suzy elects coverage for herself, her spouse and her dependents
- The employee contribution for employee-only coverage in the lowest cost plan available to Suzy is \$50.00 per month, and coverage is affordable based on "rate of pay" safe harbor.

Completing the 1095-C

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Reporting Explanation

Suzy's situation changed mid year, so we need to take the codes month by month in each line.

Line 14, enter 1H for January through May to indicate that Suzy was not offered coverage.

Line 15, leave January through May blank, and enter \$50 from June through December, which is the employee contribution for employee-only coverage for lowest cost plan for which Suzy is eligible.

Line 16, enter **2D** for January through May to indicate that Suzy was included in a measurement period as a variable hour employee (Limited Non-Assessment Period), then enter **2C** from June through December to indicate that Suzy accepted coverage and was enrolled for that time.

Part III, enter coverage information for all family members for each month an individual had at least one day of coverage.





Examples for VEHI Members

Example 4 - Mid month hire, participating in the plan

Key Points in the Scenario

- Suzy Smith is hired by School District ABC on 8/15/18 and is considered to be a full time employee
- At School District ABC, employees can join the plan the first day of the first month following their date of hire
- Suzy elects coverage for herself only
- Coverage is effective 9/1/18
- The monthly employee contribution for employee-only coverage in the lowest cost plan available to Suzy is \$50.00 per month, and coverage is affordable based on "rate of pay" safe harbor.

Completing the 1095-C

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Part III Covered Individuals If Employer provided self-insured coverage, check the box and enter the information for each individual enrolled in coverage, including the employee.																				
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Reporting Explanation

Suzy was hired mid-month and coverage was offered the first day of the first month following her hire, so we need to utilize codes that apply on a month by month basis.

Line 14, enter **1H** for January through August to indicate that no coverage was offered and enter **1E** from September to December to indicate that Suzy was offered coverage for herself, her spouse and her dependents.

Line 15, from September through December (months that coverage was offered), enter \$50 to indicate the employee contribution for employee-only coverage for the lowest cost plan for which Suzy is eligible.

Line 16, enter **2A** for January through July to indicate that Suzy was not employed, enter **2D** for August to indicate that Suzy was in a waiting period (Limited Non-Assessment Period), and enter **2C** for September through December to indicate that Suzy was enrolled during those months.

Part III reflects Suzy's coverage for the months of September through December.





Examples for VEHI Members

Example 5 - Employee waives coverage

Key Points in the Scenario

- Suzy Smith is a full time employee with School District ABC and is eligible for benefits
- School District ABC offers Minimum Essential Coverage to Suzy, including coverage for her family members
- The employee contribution for employee-only coverage in the lowest cost plan available to Suzy is \$50.00 per month, and coverage is affordable based on "rate of pay" safe harbor.
- Suzy waives coverage from School District ABC

Completing the 1095-C

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Reporting Explanation

Suzy's situation remained the same as it relates to the offer, contribution rate, and election to waive coverage for the entire 12 months, so we use the far left box in each line, the 'All 12 Months' box.

Line 14, enter 1E to indicate that Suzy was offered coverage for herself, her spouse and her dependents.

Line 15, enter \$50 to indicate the employee contribution for employee-only coverage for the lowest cost plan for which Suzy is eligible.

Line 16, enter **2H** to indicate that Suzy waived coverage, and indicate that the coverage was determined affordable for Suzy under safe harbor provisions when using the "Rate of Pay" method.

Part III is not completed because Suzy was not enrolled in coverage for even one day during 2018.





Examples for VEHI Members

Example 6 - Employee waives UNAFFORDABLE coverage

Key Points in the Scenario

- Suzy Smith is hired as a full time employee with School District XYZ 2/12/2018 and is eligible for benefits 3/1/2018
- School District XYZ offers Minimum Essential Coverage to Suzy, including coverage for her family members
- The employee contribution for employee-only coverage in the lowest cost plan available to Suzy is \$125.00 per month
- Using the Rate of Pay safe harbor, School District XYZ's coverage is <u>unaffordable</u>
- Suzy waives coverage from School District XYZ.

Completing the 1095-C

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Reporting Explanation

Suzy's situation was not the same for the entire 12 months as it relates to the offer, contribution rate, and election to waive coverage, so we use the individual month boxes in each line.

Line 14, enter **1H** for January and February indicating Suzy was not offered coverage. For March through December we enter **1E** showing Suzy was offered coverage for herself, her spouse and her dependents during those months.

Line 15, enter \$125 to indicate the employee contribution for employee-only coverage for the lowest cost plan for which Suzy is eligible during the months Suzy was offered coverage.

Line 16, enter **2A** in January (not employed) and **2D** (waiting period) showing Suzy's status during those months. Since *Suzy's* coverage was *not affordable* and she did not enroll, **no code applies** so nothing is entered for March through December.

Part III is not completed because Suzy was not enrolled in coverage for even one day during 2018.





Additional Examples for VEHI Members

Example 7 - July rate change, participating all year

Key Points in the Scenario

- Suzy Smith is a full time employee working for School District ABC, a large district
- School District ABC offers full-time employees medical coverage, and the employees' spouses and dependents are eligible for the plan
- Suzy has participated in family coverage for the entire year
- Suzy's share of the lowest cost plan for employee only coverage is \$50.00 per month for the months of January through June, and coverage for Suzy is affordable based on "rate of pay" safe harbor
- On VEHI's renewal date of July 1st, the employee share of the lowest cost plan for employee only coverage was increased to \$55.00 and was in effect for the months of July through December. The School District tests affordability for Suzy and determines that coverage is affordable based on the "rate of pay" safe harbor.

Completing the 1095-C

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Reporting Explanation

Suzy's situation remained the same as it relates to the offer and election to waive coverage for the entire 12 months, so we use the far left box for Lines **14 and 16.**

Line 14, enter **1E** in the 'All 12 Months' box to indicate that Suzy was offered coverage for herself, her spouse and her dependents for the full year.

Line 15, enter \$50 to indicate Suzy's employee contribution toward the lowest cost single only coverage for the January through June boxes, and \$55 for the July through December boxes.

Line 16, enter 2C in the 'All 12 Months' box to indicate that Suzy enrolled in coverage for the full year.





COBRA Reporting Instructions and Examples

COBRA Reporting

Termination of Employment

Self-insured employers must report offers of COBRA coverage. Employers complete Form 1095-C providing COBRA coverage information (enrollment in COBRA coverage). How the Form 1095-C is completed will depend, in part, on whether the employee was covered as an active employee during 2018.

Former employees whose coverage terminated before 2018 and other COBRA-eligible family members electing COBRA will still receive a Form 1095-C providing proof of coverage for the former employee and other covered dependents, as applicable.

Full-Time Status Change to Part-Time Status (not benefit eligible)

In the limited cases where a full-time employee changes status from full-time / eligible for health plan benefits to a part-time position **not** eligible for health plan benefits, employers will complete Form 1095-C to show COBRA coverage was offered.

For the months the employee was full-time, employers complete Form 1095-C as appropriate for the particular employee. The difference is how an offer of COBRA coverage is reported.





COBRA Reporting Instructions and Examples

Example 8 - COBRA Reporting, Employment Termination

Key Points in the Scenario

- Suzy Smith began started working for School District ABC as a full-time employee at the end of 2016
- School District ABC offers full-time employees medical coverage, and the employees' spouses and dependents are eligible for the plan
- For the 2018 plan year Suzy elected coverage for herself, her spouse and her dependents
- The lowest cost plan for employee-only coverage is \$50.00 per month and coverage is affordable for Suzy based on "rate of pay" safe harbor
- Suzy terminates employment on September 15, 2018 and coverage terminates at the end of the month, September 30
- Suzy is offered COBRA coverage effective October 1 and Suzy elects COBRA for the family

Completing the 1095-C

	Draft July 24	, 2018													VOID				60	0118
_	1095	-C		mp	lover-Pro	ovided b	lealth Ins	surance	Offer	and	Cove	rage						OMB No	1545-22	51
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Inter	nal Revenue Ser				► Go to www	v.irs.gov/Fo	m1095C for in	structions ar	nd the late									<u>~</u> U	10	<u> </u>
Pa	ntl Emp	loyee									cable L	.arge	Emplo	yer M	ember					
1 N	lame of employe Suzy	ee (first nam	e, middle init B	al, last r	name) Smith	2 Social	security number 222-222		7 Name of District		r					8		7-000		ber (EIN)
	treet address (in 3 Red Arr		rtment no.)						9 Street ad 52 Pil			m or sui	te no.)			10		elephone 5-555		
	ity or town		5 State or VT	provinc	9	6 Country 05602	and ZIP or foreigr		11 City or to Berlin	wn		12 St VT	ate or pro	vince			Country ar	nd ZIP or fo	reign pos	tal code
Part II Employee Offer of Coverage Plan Start Month (All 12 Months Jan Feb Mar Apr May June July													ait num	ber):			0	1		
		All 12 Mont			Feb	Mar	May	June		July	_	Aug	Se	pt	Oct		Nov	[Dec	
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	imployee																			
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	uctions)	\$	\$ 50	.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	_{\$} 50.	UU \$	50.00) \$ 5	0.00	\$ 50	,00 \$		\$		\$	
	ection 4980H																			
Othe	Harbor and r Relief (enter , if applicable)		20	0	2C	2C	2C	2C	2C		2C	;	2C	20	C	2A		2A	2	2A
Pa		ered Ind																	7	
	If Em	ployer pr	ovided sel	i-insur	ed coverage	, check the	box and ente	r the inform	ation for	each in	dividual	enrolle					employ	ee. 🔀		
		of covered			(b) SSN or	other TIN	(c) DOB (if SSN or o							_	of Covera	_				
 	First name	, middle initi	al, last name				TIN is not availab	e) all 12 mon	ths Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
										\Box						-				
17	17 Suzy B Smith 222-22-2222									ш	$ \sqcup $	ш		ΙШ	ΙШ	$ \sqcup $	$ \sqcup $	ΙШ	ш	ΙШ
l																				
	Thad	X	Sm	ith	333-33	8-0003		×												
18	maa		OIII	1011	000 00	, 0000			_								-			
19	19 Alicia K Smith 366-88-9955																			

Reporting Explanation

Line 14, enter 1E in the boxes from January through September to indicate that Suzy was offered coverage for herself, her spouse and her dependents. Beginning with October the Line 14 code is changed to 1H, no offer of coverage because no offer of active employee coverage was made, only COBRA.

Line 15, enter \$50 to indicate the employee contribution toward the lowest cost employee-only coverage for the January through September boxes. For the October through December the boxes are left blank.

Line 16, enter **2C** in the boxes from January through September to indicate that Suzy was enrolled in coverage for those months. Even though Suzy's family enrolled for COBRA coverage we enter **2A** - Employee not employed, in the boxes for October through December.





COBRA Reporting Instructions and Examples

Example 9 - COBRA Reporting, Continuing Employment

Key Points in the Scenario

- Suzy Smith began started working for School District ABC as a full-time employee at the end of 2016
- School District ABC offers full-time employees medical coverage, and the employees' spouses and dependents are eligible for the plan
- For the 2018 plan year Suzy elected coverage for herself, her spouse and her dependents
- The lowest cost plan for employee-only coverage is \$50.00 per month and coverage is affordable for Suzy based on "rate of pay" safe harbor
- Suzy changes from full-time status to part-time status (not eligible for District subsidized health plan coverage) effective October 1, 2018. Coverage for Suzy and her family ends on September 30
- Suzy elected family COBRA coverage effective October 1

Completing the 1095-C

						ompic	9												
	Draft July 24	, 2018												/OID				60	0118
_	1095	-C	Emp	lover-Pro	vided I	lealth Ins	urance	Offer	and	Cove	rage		_				OMB No.	1545-22	51
Form	rtment of the Tr	reasurv	•			to your tax ret								CORRE	CTE)	୭ ဨ	18	
	nal Revenue Ser			► Go to www	irs.gov/Fo	m1095C for ins	tructions and	d the late	st infon	mation.							<u>a</u> u	10	<u> </u>
Pa	nti Emp	loyee								cable L	.arge	Emplo	yer Me	ember	(Emp	oloyer)			
1 N	lame of employe Suzy	ee (first name,	middle initial, last	^{name)} Smith		security number (222-22-22		Name of o		•					8		er identifica 37-000		ber (EIN)
	treet address (in 3 Red Arr		ment no.)				9	Street add		cluding roo	m or suit	te no.)			10		telephone 55-555		
4 c Be	ity or town rlin		5 State or province	×9	6 Country 05602	and ZIP or foreign		1 City or too Berlin	wn		12 Sta	ate or prov	vince			Country 5	and ZIP or fo	reign post	al code
Pa	rt II Emp	lovee Off	er of Covera	ae			F	lan Sta	rt Mo	nth (ent	er 2-di	ait num	ber):			()1		
		July	_	Aug	Se	ot	Oct	:	Nov		Dec								
Cove	offer of rage (enter red code)	1E																	
15 E	mployee																		
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	ictions)	\$	\$ 50.00	\$ 50.00	50.00	\$ 50.00	5 50.00	\$ 50.0	JU \$	50.00	J \$ 0	0.00	\$ 50	.00\$	507.	.09 \$	367.0	\$ 50	17.09
Safe Other	ection 4980H Harbor and Relief (enter , if applicable)																		
Par	rt III Cov	ered Indiv	iduals															,	
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	(a) Name	of covered ind	fividual(s)	(b) SSN or	other TIN	c) DOB (if SSN or of	ther (d) Covere	d				(e)) Months	of Covera	age				
	First name	, middle initial,	last name			TIN is not available	all 12 mont	^{ns} Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
			X	1_		_						1_	I						
17 Suzy B Smith 222-22-2222								$ \sqcup $	$ \sqcup $	$ \sqcup $		$ \sqcup $	$ \sqcup $	Ш					
17 Suzy B Siliul 222-22-222																			
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40	Thad	X	Smith	333-33	×	$ \sqcup $	$ \sqcup $		Ш	Ш	ш	ш	ΙШ	$ \sqcup$		Ш	Ш		
18				100000	0000			-											
19	Alicia	k	Smith		X														
19				366-88															

Reporting Explanation

Line 14, enter **1E** in the boxes from January through September to indicate that Suzy was offered coverage for herself, her spouse and her dependents. Because Suzy had enrolled her spouse and dependent children for health plan coverage, the **family** was offered COBRA coverage. So, **1E** is also entered in October through December.

Line 15, enter \$50 to indicate the employee contribution toward the lowest cost employee-only coverage for the January through September boxes. For the October through December boxes we enter the employee-only cost of COBRA coverage for the lowest cost plan available to Suzy, in this case \$567.90

Line 16, enter **2C** in the boxes from January through September to indicate that Suzy was enrolled in coverage for those months. Because Suzy enrolled for COBRA coverage we enter **2C** in the boxes for October through December.

Part III must reflect both active and COBRA coverage so we can check the 'All 12 Months' box for each family member. If no one elected COBRA, the only change in the form would be Part III showing the months of coverage.





COBRA Reporting Instructions and Examples

Example 10 - COBRA Reporting, Continuing Employment

Key Points in the Scenario

- Suzy Smith began started working for School District ABC as a full-time employee at the end of 2016
- School District ABC offers full-time employees medical coverage, and the employees' spouses and dependents are eligible for the plan
- For the 2018 plan year Suzy elected coverage for herself, her spouse and her dependents
- The lowest cost plan for employee-only coverage is \$50.00 per month and coverage is affordable for Suzy based on "rate of pay" safe harbor
- Suzy changes from full-time status to part-time status (not eligible for District subsidized health plan coverage) effective October 1, 2018. Coverage for Suzy and her family ends on September 30
- Suzy elected employee-only COBRA coverage effective October 1

Completing the 1095-C

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	Draft July 24	, 2018	_							_			\	/OID		1			
Form	1095	-C	Emp			Health Ins				Cove	rage					-	OMB No.		
	rtment of the Tr nal Revenue Ser					h to your tax reto http://rm1095C for ins		•		mation				CORRE	ECTED		20	18	
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1 N			middle initial, last	name) Smith	2 Socia	l security number (§ 222-22-22		7 Name of District	employer		9		,			Employe	ridentifica 7-000		ber (EIN)
	treet address (in 3 Red Arr		ment no.)		_			9 Street ad 52 Pil		luding roo	m or suit	e no.)			10		5-555		
4 c Be	ity or town rlin		5 State or province VT	ie	6 Country 0560	and ZIP or foreign		11 City or to Berlin	wn		12 Sta VT	te or prov	vince			Country ar	nd ZIP or fo	reign post	al code
Pa	rt II Emp	loyee Off	er of Covera	ge				Plan Sta	ırt Moı	n th (ente	er 2-di	git num	ber):			0	1		
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Safe Other	ection 4980H Harbor and r Relief (enter , if applicable)																		
Pai		ered Indiv				'												1	
	If Em	ployer prov	ided self-insur	ed coverage	, check the	box and enter		$\overline{}$	each inc	dividual	enrolle					employ	ee. 🔀		
		of covered inc middle initial.		(b) SSN or	other TIN	(c) DOB (if SSN or ot TIN is not available			Feb	Mar	Apr	(e) Mav	Months June	of Covers July	Aua	Sept	Oct	Nov	Dec
\neg	First name	,	Jan	reb	Iviai	Apr	iviay	June	July	Aug	зері	OCI	IVOV	Dec					
17 Suzy B Smith 222-22-2222							×												
18 Thad X Smith 333-33-0003							×	×	X	X	×	×	×	×	×				
19 Alicia K Smith 366-88-9955								×	×	×	X	×	×	×	×	X			

Reporting Explanation

Line 14, enter 1E in the boxes from January through September to indicate that Suzy was offered coverage for herself, her spouse and her dependents. Because Suzy had enrolled her spouse and dependent children for health plan coverage, the family was offered COBRA coverage. So, 1E is also entered in October through December.

Line 15, enter \$50 to indicate the employee contribution toward the lowest cost employee-only coverage for the January through September boxes. For the October through December boxes we enter the employee-only cost of COBRA coverage for the lowest cost plan available to Suzy, in this case \$567.90

Line 16, enter 2C in the boxes from January through September to indicate that Suzy was enrolled in coverage for those months. Because Suzy enrolled for COBRA coverage we enter **2C** in the boxes for October through December.

G Part III must reflect both active and COBRA coverage we check the 'All 12 Months' box for Suzy and January through September 3) for the other family members.





COBRA Reporting Instructions and Examples

Example 11 - COBRA Reporting, Continuing Employment

Key Points in the Scenario

- Suzy Smith began started working for School District ABC as a full-time employee at the end of 2016
- School District ABC offers full-time employees medical coverage, and the employees' spouses and dependents are eligible for the plan
- For the 2018 plan year Suzy elected employee only coverage
- The lowest cost plan for employee-only coverage is \$50.00 per month and coverage is affordable for Suzy based on "rate of pay" safe harbor
- Suzy changes from full-time status to part-time status (not eligible for District subsidized health plan coverage) effective October 1, 2018. Coverage for Suzy ends on September 30
- Suzy does not elect COBRA coverage for herself
 Completing the 1095-C

	Draft July 24,	, 2018												/OID				60	0118
	1005	-C	Empl	over-Pro	vided F	lealth Ins	urance	Offer	and	Cove	rage		ш,	OID			OMB No.	1545-22	51
	artment of the Tre		•	► De	o not attach	n to your tax ret rm1095C for ins	um. Keep f	or your rec	ords.					CORRE	ECTED		20	18	
Pa	art I Emp	loyee							Appli	cable L	arge	Emplo	yer Me	ember	(Emp	loyer)		
1 1	lame of employe Suzy	e (first name,	middle initial, last n	_{ame)} Smith		security number (222-22-22		7 Name of e District		r					8		er identifica 37-000		ber (EIN)
	treet address (in 3 Red Arro		ment no.)		•			9 Street add 52 Pik			m or suit	te no.)			10		t telephone 55-555		
	City or town 5 State or province VT 95602 11 City or town Berlin 12 State or province VT 95602 Plan Start Month (enter 2-digit number):														Country 5602	and ZIP or fo	reign post	al code	
Pa	Employee Offer of Coverage Plan Start Month (enter 2-digit number):															(01		
		All 12 Months Jan Feb Mar Apr May June July Aug Sept												ot	Oct		Nov)ec
Cove								1E		1E	1	1E	18	Ε	1B		1B	1	В
Requ	mployee iired ribution (see uctions)	\$	\$ 50.00 §	50.00	50.00	50.00 s	50.00) _{\$} 50.0	00 \$	50.00) _{\$} 5	0.00	_{\$} 50	.00 \$	567.	09 \$	567.09	\$ 56	7.09
Safe Othe	ection 4980H Harbor and r Relief (enter , if applicable)		2C	2C	2C	2C	2C	2C		2C	2	2C	20		2H		2H	2	2H
Pa	Covered Individuals If Employer provided self-insured coverage, check the box and enter the information for each individual enrolled in coverage, including												ng the	emplo	yee. X				
(a) Name of covered individual(s) (b) SSN or other TIN (c) DOB (if SSN or other (d) Covered (e) Months of Coverage																			
 	First name, middle initial, last name TIN is not available) all 12 months Jan Feb Mar Apr May June Jul											July	Aug	Sept	t Oct	Nov	Dec		
17	Suzy B Smith 222-22-2222							×	×	×	X	×	X	×	X	×			

Reporting Explanation

There is a real difference in the coding on the form.

Line 14, enter 1E in the boxes from January through September to tell the IRS that Suzy was offered coverage for herself, her spouse and her dependents. However, since only Suzy enrolled for active coverage, only Suzy is offered COBRA. When only Suzy is offered COBRA the Line 14 code is 1B for October through December. 1B means 'Minimum essential coverage providing minimum value offered to employee only'. Since this is COBRA coverage it will not result in a penalty to the District, but that is how the IRS is looking for the information.

Line 15, enter \$50 to indicate the employee contribution toward the lowest cost employee-only coverage for the January through September boxes. However, for the October through December boxes we enter the employee-only cost of COBRA coverage for the lowest cost plan available to Suzy, in this case \$567.90

Line 16, enter **2C** in the boxes from January through September to indicate that Suzy was enrolled in coverage for those months. Because Suzy did not enroll for COBRA coverage we enter **2H** (rate of pay affordability, the method applicable based on Suzy's coverage while active) for October through December.





Merging Districts

Please Note The Following

- All SDs or SUs that were in operation at any time in 2018 with at least 50 FT/FTEs need to report for all of 2018
- Where SDs or SUs with <u>fewer than</u> 50 FT/FTE merged and where the merged entity had at least 50 FT/FTEs on July 1, the new or continuing entity <u>must begin filing</u> July 1 for the balance of 2018
- Where the operations of any SD/SU ended during 2018, the Form 1095-C is completed for each FT employee for January through June, completing the codes as applicable
- Beginning July 1 the Form 1095-C will show all employees terminated using:
 - Line 14 Code 1H
 - Line 15 Blank
 - Line 16 2A
- For the examples we will assume that SDs or SUs:
 - offers full-time employees medical coverage, and the employees' spouses and dependents are eligible for the plan
 - the lowest cost plan for employee-only coverage is \$50.00 per month and the coverage has been determined to be affordable based on "rate of pay" safe harbor





Merging Districts

Example 12 – Merging Districts

Key Points in the Scenario

- On January 1, Suzy is a full-time employee of District XYZ and has been enrolled in coverage for over a year
- Suzy is enrolled in coverage for herself.
- On July 1 Suzy becomes an employee of District ABC as part of the merging of the Districts
- Suzy continues employee-only coverage and remains employed as a full-time employee for all of 2018

DISTRICT XYZ FORM 1095-C

Completing the 1095-C

Draft July 24	, 2018												/OID				60	0118
. 1095	-C	Emp	lover-Pro	vided I	Health Ins	urance	Offer	and	Cove	rage			OID			OMB No.	1545-22	51
Department of the Tr			►D	o not attacl	h to your tax ret	um. Keep fo	or your rec	ords.		0			ORRE	CTED		20	18	
Internal Revenue Ser			► Go to www	.irs.gov/Fo	rm1095C for ins	tructions ar						14.		/ F				
	oloyee			0.0	I	COAD			cable L	arge i	Empio	yer Me	ember			- 1-1	A:	han (CIND
1 Name of employe Suzy	ee (first name,		^{name)} Smith	2 Socia	l security number (222-22-22		7 Name of e District 2							8		r identifica 2-000(Der (EIN)
3 Street address (in 123 Red Arr		ment no.)					9 Street add 1267 (View		e no.)			10		telephone 5-555		
4 City or town Berlin		5 State or province VT		11 City or tov Warren	m		12 Sta VT	te or prov	/ince			Country ar	nd ZIP or fo	reign post	al code			
Part II Emp	loyee Off	er of Covera	ge				Plan Sta	rt Moi	nth (ente	er 2-dig	git num	ber):		-	0	7		
	All 12 Months	Jan	Feb	Mar	May	June		July	-	lug	Sep	ot	Oct		Nov)ec	
14 Offer of Coverage (enter required code)		1E	1E	1E	1E	1E	1E	1	1H	1	Н	11	1	1H		1H	1	Н
15 Employee Required Contribution (see instructions)	\$	\$ 50.00	\$ 50.00 _{\$}	50.00	0 _{\$} 50.00 _{\$}	50.00	\$ 50.0	00		\$		\$	\$		\$		\$	
16 Section 4980H Safe Harbor and Other Relief (enter code, if applicable)		2C	2C	2C	2C	2C	2C		2A	2	2A	2/	A	2A		2A	2	2A
Part III Covered Individuals If Employer provided self-insured coverage, check the box and enter the information for each individual enrolled in coverage, including the employee.																		
(a) Name	of covered inc	fividual(s)	(b) SSN or	other TIN	(c) DOB (if SSN or o	her (d) Cover	ed				(e)	Months	of Covera	ige				
	, middle initial,		(5) 0011 01	outer the	TIN is not available		ths Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
17 Suzy B Smith 222-22-2222							×	X	×	×	×	×						

Reporting Explanation

- District XYZ ceased operations midyear:
 - Line 14, enter **1E** in the boxes from January through June to indicate that Suzy was offered coverage for herself, her spouse and her dependents. **Beginning July 1** the code changes to **1H**, no offer of coverage
 - Line 15, enter \$50 to indicate the employee contribution toward the lowest cost employee-only coverage for the January through June
 - Line 16, enter **2C** in the boxes from January through June to indicate that Suzy was enrolled in coverage for those months. **Beginning in July** the code changes to **2A** Not employed.
 - Part III reflects Suzy's coverage only while a full-time employee.





Merging Districts

Example 12 – Merging Districts, cont.

DISTRICT ABC FORM 1095-C

Completing the 1095-C

(Oraft July 24	, 2018												/OID				60	0118
1005_0			Employer-Provided Health Insurance Offer and Coverage								VOID				OMB No. 1545-2251				
Department of the Treasury			► Do not attach to your tax return. Keep for						for your records.					CORRECTED			2018		
Internal Revenue Service Go to www.irs.gov/Form1095C for instructions and the latest information. Part I Employee Applicable Large Employer Member (Employer)																			
			e, middle initial, last name) B Smith 2 Social security number (SSN) 222-22-2222					7 Name of employer District ABC					ember	8 Employer identification number (EIN) 37-000001					
		ess (including apartment no.) Arrow Dr. 9 Street address (including room or suite no.) 52 Pike Drive								Contact telephone number 555-555-5555									
			5 State or provin	ce		6 Country and ZIP or foreign postal code 05602			11 City or town Berlin 12 State or pro							13 Country and ZIP or foreign postal code 05602			
Par	Part II Employee Offer of Coverage Plan Start Month (enter 2-digit number):									07									
		All 12 Month	ns Jan	Feb	Mar	Apr	May	June		July	1	Aug	Sej	pt	Oct		Nov	[Dec
	fer of age (enter ed code)		1H	1H	1H	1H	1H	1H		1E		1E	11	E	1E		1E	1	1E
Requir	bution (see	\$	\$	\$	\$	\$	\$	\$	#	50.00) _{\$} 5	0.00	_{\$} 50	.00 \$	50.0	00 \$	50.00) _{\$} 5	0.00
16 Section 4980H Safe Harbor and Other Relief (enter code, if applicable)			2A	2A	2A	2A	2A	2A		2C	2	2C	20	0	2C		2C	2	2C
Par	Part III Covered Individuals If Employer provided self-insured coverage, check the box and enter the information for each individual enrolled in coverage, including the employee.																		
(b) cort of other first																			
First name, middle initia			al, last name			TIN is not availab	le) all 12 mo	nths Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
17	Suzy	В	Smith	222-2	2-2222									×	X	×	×	×	×

Reporting Explanation

- Because Suzy is now employed by District ABC, that District codes Suzy as a new employee, but no waiting period
- Line 14, code **1H** for January through June No offer of coverage and we enter **1E** in July through December to indicate that Suzy was offered coverage for herself, her spouse and her dependents
- Line 15, enter \$50 to indicate the employee contribution toward the lowest cost employee-only coverage for the July through December
- Line 16, enter **2A** in the boxes from January through June to indicate that Suzy was not employed for those months. For July through December we enter **2C** in the boxes to indicate that Suzy was enrolled in coverage for those months
- Part III reflects Suzy's coverage only while a full-time employee.





Examples for VEHI Members

Example 13 – Completing Form 1094-C

Form 1094-C is used as a transmittal form for the Forms 1095-C filed with the IRS. However, the purpose goes beyond just a transmittal form. The information requested on this form is used by the IRS to determine if an employer has met the employer shared responsibility mandate (requirement to offer 95% of all full-time employees qualifying coverage). By signing this form, the signer attests to the accuracy of the information submitted. **Note:** Part IV of the Form 1094-C is not completed.

					150119
Draft July 11, 2018			0" □	CORRECTED	OMB No. 1545-2251
Form 1094-C	Transmittal of Employer-F	OMB NO. 1343-2231			
Department of the Treasury	Coverage	2018			
Internal Revenue Service	► Go to www.irs.gov/Form109				
	arge Employer Member (ALE Member)	2 Employer identification number (EIN)	1	
Name of ALE Member (Emp District ABC					
3 Street address (including ro 52 Pike Dr.	om or suite no.)				
4 City or town Berlin		5 State or province VT	6 Country and ZIP or foreign postal code 05602		
7 Name of person to contact John Adams		8 Contact telephone number 555-555-555			
9 Name of Designated Govern	nment Entity (only if applicable)		10 Employer identification numb (any)		
11 Street address (including ro	om or suite no.)			For Off	icial Use Only
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		шшш
17 Reserved					
18 Total number of Form	ns 1095-C submitted with this transmittal .				. ▶ 347
19 Is this the authoritation	ve transmittal for this ALE Member? If "Yes,"	check the box and contin	ue. If "No," see instructions		X
Part ALE Membe	r Information				
_20 Total number of Form	ns 1095-C filed by and/or on behalf of ALE M	ember			. ▶ 347
21 Is ALE Member a me	ember of an Aggregated ALE Group?				Yes 🔀 No
If "No," do not comp	lete Part IV.				
22 Certifications of Elig	gibility (select all that apply):				
A. Qualifying Offer	Method B. Reserved	C. Re	eserved D	. 98% Offer Metho	od
Under penalties of perjury, I	declare that I have examined this return and accon	panying documents, and to	the best of my knowledge and belief, they a	are true, correct, and	complete.
		-)			
Signature For Privacy Act and Banan	work Deduction Act Notice and concerts instru-	Title	O. I. N. 045744	Date	Form 1094-C (2018)
For Privacy Act and Paper	work Reduction Act Notice, see separate instruc	uons.	Cat. No. 61571A		Form 1094-C (2018)

Part I – Applicable Large Employer Member (employer) information. The employer and address should match the information entered on the Form 1095-Cs relating to the employer.

The contact name and telephone number should be to a person with the employer who can respond to questions about the Form 1094-C and the accompanying Form 1095-Cs.

Line 18, enter the total number of Form 1095-C being submitted with the Form 1094-C (generally all forms). Line 19, check the box if the Form 1094-C is the authoritative Form 1094-C. Unless you are submitting more

than one filing, this box should be checked.





Examples for VEHI Members

Example 13 – Completing Form 1094-C, cont.

Lines 18 - 19

In most cases employers will submit all Form 1095-Cs with a single Form 1094-C. If this is the case, Line 18 and Lines 20 should match and Line 19 should be marked indicating the Form 1094-C is the 'authoritative transmittal'. Only one authoritative transmittal should be submitted.

Part II – ALE Member Information (employer)

Line 20

Enter the total number of Form 1095-C being submitted with all 1094-C transmittal forms submitted by the employer.

Line 21

Check this box no.

Line 22

If the employer is using the 'Qualifying Offer Method' or the '98% Offer Method' when submitting Forms 1095-C, the applicable box must be checked.





Examples for VEHI Members

Example 13 – Completing Form 1094-C, cont.

Part III

This section collects information about the employer's offer of minimum essential coverage (MEC) to full-time employees.

Column (a) – here the employer is asked to indicate during which months the employer offered MEC to at least 95% of all full-time employees. The employer's back-up data and the Forms 1095-C should support a claim of offering 95% of full-time employees coverage for each of the months. If the employer offered coverage to 95% of all full-time employees for all 12 months, the employer checks 'yes' under column (a) on line 23, otherwise the employer checks the applicable box for each of the calendar months.

Column (b) - Employers enter the number of full-time employees for each calendar month of the year.

Column (c) – Employers enter the total number of employees for each of the calendar months of the year.

For more detail on completing these counts, see the 'IRS Reporting Guide for Large School Districts and Supervisory Unions' located on the VEHI website.

Draft July 11, 2018 120218 Form 1094-C (2018) Page 2 Part III ALE Member Information—Monthly									
Tall	ALL MONIO	(a) Minimum Es Offer Ir	sential Coverage ndicator	(b) Section 4980H Full-Time Employee Count for ALE Member	(c) Total Employee Count for ALE Member	(d) Aggregated Group Indicator	(e) Reserved		
		Yes	No			-			
23	All 12 Months	×							
24	Jan			299	315				
25	Feb			299	315				
26	Mar			297	314				
27	Apr			302	319				
28	May			302	319				
29	June			277	289				
30	July			276	289				
31	Aug			283	291				
32	Sept			301	317				
33	Oct			301	317				
34	Nov			303	318				
35	Dec			302	318				
							Form 1094-C (2018)		