

## **Reporting Examples on Form 1095-C**

The Patient Protection and Affordable Care Act (ACA) added Sections 6055 and 6056 to the Internal Revenue Code. Under these provisions, employers and other sponsors of minimum essential coverage (MEC) must comply with certain reporting and disclosure requirements for coverage provided during the calendar year. The following examples do not include ICHRA reporting examples; however, employers who offer ICHRAs should pay close attention to the Code 1 Series and line 17 in Part II of Form 1095-C. To assist employers we created some examples with very specific fact patterns as noted below. Please note also that different requirements apply to specific facts patterns, so the examples below may not exactly correspond to your precise situation. Make sure that you consult the reporting Instructions for information related to your specific fact pattern.

Before digging into specific examples, it is important to have a basic understanding of the general application of the various codes to be used on lines 14 and 16 of Form 1095-C. The tables below explain the lines 14 and 16 codes.

### Meaning of Codes for Form 1095-C, Part II, Line 14

As noted above, Form 1095-C requires the use of special codes. Some of the most important codes are found in Part II on line 14. For that section, employers must use certain codes to indicate **what type of coverage was offered** to an employee, not the coverage selected by the employee. This is an important distinction because the coverage offered may not always be the same as the coverage provided (e.g., family coverage offered but employee enrolled in employee-only coverage). An employer is considered to have made an offer of coverage only if it would have provided health coverage every day of the calendar month with certain limited exceptions. Additionally, an offer of COBRA continuation is not considered to be an offer of coverage. Below is an explanation of each code.

Code	Reason	Comments
1A	Qualifying Offer	Use this code when the employer has offered MEC providing minimum value to full-time employees with a contribution that is affordable using the mainland federal poverty line safe harbor (i.e., employee-only coverage cost is equal to or less than 9.5% (as adjusted annually – 9.78% in 2020, 9.83% in 2021, and 9.61% in 2021)) of the mainland single federal poverty level safe harbor), and at least MEC has been offered to dependent children and spouses.
		Code may be used whether or not the employer makes a Qualifying Offer for all 12 calendar months; however, employer cannot use alternative method for furnishing Form 1095-C under the Qualifying Offer Method.



Code	Reason	Comments
1B	Minimum essential coverage with minimum value offered only to employee	Use this code when the employer has offered MEC providing minimum value to the employee, but MEC was not offered to a spouse or dependent children. Employer will not qualify for simplified reporting.
1C	Minimum essential coverage providing minimum value offered to the employee and at least minimum essential coverage was offered to dependent children but not spouse	Use this code when the employer has offered MEC providing minimum value to the employee and at least MEC is offered to dependent children, but not spouses. Employer will not qualify for simplified reporting based upon Qualifying Offer Method, but may qualify for 98% Offer Method simplified reporting on Form 1094-C.
1D	Minimum essential coverage providing minimum value offered to the employee and at least minimum essential coverage was offered to spouse, but not dependent children	Use this code when the employer offers MEC providing minimum value to the employee and at least minimum essential coverage is offered to the spouse, but not dependent children. Employer will not qualify for simplified reporting.
1E	Minimum essential coverage providing minimum value was offered to the employee and at least minimum essential coverage provided to spouse and dependent children	Use this code when offering MEC providing minimum value to the employee and at least minimum essential coverage is offered to the spouse and dependent children. Employer may qualify for simplified reporting based upon 98% Offer Method on Form 1094-C.
1F	Minimum essential coverage NOT providing minimum value was offered to the employee, or the employee, spouse, and dependent children	Use this code when offering MEC that does not provide minimum value (e.g., a "skinny" plan). Employer will not qualify for simplified reporting.
1G	Offer of coverage to an individual who was not an employee for <i>any</i> calendar month or employee who was not a full-time employee for <i>any</i> month of the calendar year who enrolled in self-insured coverage for one or more months of the calendar year	Use this code when offering self-insured coverage to an employee who was not a full-time employee for <i>any</i> month during the calendar year. This may include one or more months in which the individual was not an employee. Use this code for individuals who were not employees of the employer (e.g., spouses, alternate recipients). Enter code 1G in the "All 12 months" box or enter 1G in each calendar month. If code 1G is used, then it must apply to all calendar months, or it does not apply at all.
1H	No offer of coverage (i.e., employee not offered any coverage considered to be minimum essential coverage)	Use this code when an employee was not offered coverage or was not offered coverage that is considered to be MEC (e.g., a limited benefit plan). This may include one or more



Code	Reason	Comments
		months in which the individual was not an employee. Employer will not qualify for simplified reporting.  This code may be used in connection with reporting of COBRA continuation coverage
		offered to former employees that terminated employment. Use this Code when using Multiemployer interim relief rule (code 2E).
11	Reserved for future use	
1J	MEC offer to employee providing minimum value, conditional offer of MEC to spouse, but no MEC offer to dependent(s)	This code is used when an employer offered MEC providing minimum value to an employee and at least MEC conditionally offered to spouse, but MEC not offered to dependent(s).
1K	MEC offer to employee providing minimum value, MEC offer to dependent(s), and conditional offer of MEC to spouse	This code is used when an employer offered MEC providing minimum value to an employee; at least MEC to dependent(s); and at least MEC conditionally offered to spouse.
1L	Individual coverage HRA offered to employee only using employee's primary residence ZIP code	Use this code when only the employee is offered an ICHRA and employer uses the employee's primary residence ZIP code to determine affordability.
1M	Individual coverage HRA offered to employee and dependent children (not spouse) using employee's primary residence ZIP code	Use this code when the employee and employee dependent children (but not employee's spouse) are offered an ICHRA and employer uses the employee's primary residence ZIP code to determine affordability.
1N	Individual coverage HRA offered to employee, spouse and dependent children using employee's primary residence ZIP code	Use this code when the employee, spouse, and dependent children are offered an ICHRA and employer uses the employee's primary residence ZIP code to determine affordability.
10	Individual coverage HRA offered to employee only using employee's primary employment ZIP code	Use this code when only the employee is offered an ICHRA and employer uses the employee's primary place of employment ZIP code to determine affordability.
1P	Individual coverage HRA offered to employee and dependent children (not spouse) using employee's primary employment ZIP code	Use this code when the employee and employee's dependent children (but not employee's spouse) are offered an ICHRA and employer uses the employee's primary place of employment ZIP code to determine affordability.



Code	Reason	Comments
1Q	Individual coverage HRA offered to employee, spouse and dependent children using employee's primary employment ZIP code	Use this code when the employee, spouse, and employee's dependent children are offered an ICHRA and employer uses the employee's primary place of employment ZIP code to determine affordability.
1R	Individual coverage HRA offered is NOT affordable offered to employee; employee and spouse, or dependent(s); or employee, spouse and dependents.	Use this code if the ICHRA coverage offered to employee, spouse, and dependent children is not affordable using either the employee's primary residence or primary place employment ZIP code safe harbor.
18	Individual coverage HRA offered to an individual who was not a full-time employee	Use this code for any part-time employees offered ICHRA coverage.
1T	Individual coverage HRA that is affordable is offered to employee and spouse (not dependents) using employee's primary residence location ZIP code	Use this code when only the employee and spouse (but not dependents) are offered an ICHRA that is affordable and employer uses the employee's primary residence location ZIP code to determine affordability.
1U	Individual coverage HRA that is affordable is offered to employee and spouse (not dependents) using employee's primary employment site ZIP code	Use this code when the employee and spouse (but not dependents) are offered an ICHRA that is affordable and employer uses the employee's primary place of employment ZIP code to determine affordability.
1V	Reserved for future use	
1W	Reserved for future use	
1X	Reserved for future use	
1Y	Reserved for future use	
1Z	Reserved for future use	

# Meaning of Codes for Form 1095-C, Part II, Line 16

Line 16 of Form 1095-C seeks information about any **safe harbors from Section 4980H penalties** that may apply. The chart below shows the available codes and their meaning.



Code	Reason	Comments
2A	Employee not employed during the month	Enter Code 2A if the employee was not employed on any day of the month. Do not use Code 2A if the individual is an employee of the employer on any day of the month. Do not use this code for the month during which an employee terminates employment with the employer.
2B	Employee not a full-time employee	Use this code if the employee is not a full-time employee for the month and did not enroll in minimum essential coverage, if offered for the month.  Use this code if a full-time employee's offer of coverage terminated before the end of the month solely because the employee terminated employment during the month, but coverage would otherwise have extended until the last day of the month.
2C	Employee enrolled in coverage offered	Use this code for any month in which the employee enrolled in health coverage offered by the employer for each day of the month, regardless of whether any other 2 series code might also apply (other than code 2E).  Do not use code 2C if code 1G is entered in line 14.Do not enter code 2C in line 16 for any month in which a terminated employee is enrolled in COBRA coverage (enter code 2A). Do not use code 2C for any month in which the employee is enrolled in coverage that is not MEC.
2D	Employee in a Section 4980H Limited Non-Assessment period	Use this code when an employee is in a Limited Non-Assessment period. Limited Non-Assessment periods include: (1) January through March of the first year an employer is an applicable large employer; (2) a waiting period under the monthly measurement method ending no later than two full calendar months after the end of the first calendar month the employee is eligible for coverage; (3) a waiting period under the look-back method ending not later than the end of the employee's third full calendar month of employment; (4) an initial and administrative period under the look-back method (do not use code 2B); (5) a period following a change in status that occurs during an initial measurement period under the look-back method; and (6) the employee's first calendar month of employment.  Note that the first five Limited Non-Assessment periods are only non-assessment periods if affordable health coverage providing minimum value is offered by the first day of the first month following the Limited Non-Assessment period. See the "Limited Non-Assessment Periods" section below for more information.  Do not use if multiemployer interim guidance also applies – see "2E."
2E	Multiemployer interim relief rule	Use this code for any month in which the multiemployer interim rule relief applies, regardless of whether any other code Series 2 applies (including 2C).



Code	Reason	Comments
		Under the multiemployer interim relief rule, an employer is treated as offering health coverage to an employee if the employer is required by a collective bargaining agreement or related participation agreement to make contributions for that employee to a multiemployer plan that offers health insurance coverage that is affordable and provides minimum value and is also offered to that employee's dependent children.
2F	Section 4980H affordability Form W-2 safe harbor	Use this code if affordability for the purposes of Section 4980H was determined by the Form W-2 safe harbor. If this safe harbor is used, then it must be used for all months of the year that the employer offered coverage. (Do not use if multiemployer interim guidance also applies – see "2E.")
2G	Section 4980H affordability federal poverty line safe harbor	Use this code if affordability for the purposes of Section 4980H was determined by the federal poverty line safe harbor. (Do not use if multiemployer interim guidance also applies – see "2E.")
2H	Section 4980H affordability rate of pay safe harbor	Use this code if affordability for the purposes of Section 4980H was determined by the rate of pay safe harbor. (Do not use if multiemployer interim guidance also applies – see "2E.")
21	Reserved for future use	

#### **Limited Non-Assessment Periods**

Another key area to understand involves the use of code 2D for a Limited Non-Assessment Period. A Limited Non-Assessment Period generally refers to a period during which an applicable large employer will not be subject to an assessable payment under section 4980H(a), and in certain cases section 4980H(b), for a full-time employee, regardless of whether that employee is offered health coverage during that period.

The first five periods described below are Limited Non-Assessment Periods only if the employee is offered health coverage by the first day of the first month following the end of the period, and are Limited Non-Assessment Periods for section 4980H(b) only if the health coverage that is offered at the end of the period provides minimum value.

- 1. First year as applicable large employer period. January through March of the first calendar year in which an employer is an ALE, but only for an employee who was not offered health coverage by the employer at any point during the prior calendar year. For this purpose, 2021 is not the first year an employer is an ALE, if that employer was an ALE in 2020.
- 2. Waiting period under the monthly measurement method. If an employer is using the monthly measurement method to determine whether an employee is a full-time employee, the period beginning with the first full calendar month in which the employee is first



otherwise (but for completion of the waiting period) eligible for an offer of health coverage and ending no later than two full calendar months after the end of that first calendar month.

- 3. Waiting period under the look-back measurement method. If an employer is using the look-back measurement method to determine whether an employee is a full-time employee and the employee is reasonably expected to be a full-time employee at his or her start date, the period beginning on the employee's start date and ending not later than the end of the employee's third full calendar month of employment.
- 4. Initial measurement period and associated administrative period under the look-back measurement method. If an employer is using the look-back measurement method to determine whether a new employee is a full-time employee, and the employee is a variable hour employee, seasonal employee or part-time employee, the initial measurement period for that employee and the administrative period immediately following the end of that initial measurement period.
- 5. Period following change in status that occurs during initial measurement period under the look-back measurement method. If an employer is using the look-back measurement method to determine whether a new employee is a full-time employee, and, as of the employee's start date, the employee is a variable hour employee, seasonal employee or part-time employee, but, during the initial measurement period, the employee has a change in employment status such that, if the employee had begun employment in the new position or status, the employee would have reasonably been expected to be a full-time employee, the period beginning on the date of the employee's change in employment status and ending not later than the end of the third full calendar month following the change in employment status. If the employee is a full-time employee based on the initial measurement period and the associated stability period starts sooner than the end of the third full calendar month following the change in employment status, this Limited Non-Assessment Period ends on the day before the first day of that associated stability period.
- **6. First calendar month of employment.** If the employee's first day of employment is a day other than the first day of the calendar month, then the employee's first calendar month of employment is a Limited Non-Assessment Period.



### **Examples**

All examples below assume the following information unless specifically noted otherwise:

ABC Organization offers three self-insured health plan options: (1) an HDHP with an employee cost of \$63 per month for employee-only coverage; (2) a PPO I option with an employee cost of \$144 per month for employee-only coverage; and (3) a PPO II option with an employee cost of \$184 per month for employee-only coverage. All three plan options provide minimum value. All three plan options are offered to an employee, the employee's spouse, and the employee's dependent children. ABC uses the federal poverty line safe harbor to determine affordability of the lowest cost self-only plan. Coverage extends to the end of the month in which a COBRA qualifying event occurs. The employer's health plan year begins January 1. Employees who work an average of 30 or more hours per week are eligible for enrollment. The employer uses the look-back method to determine eligibility for hourly employees and the monthly measurement method for salaried employees. However, hourly employees who are reasonably expected to work 30 or more hours per week and full-time salaried employees are eligible for coverage on the date of hire.



**Example 1a:** Joel is hired on March 15 as a full-time employee reasonably expected to work 30 or more hours per week. He elects coverage effective March 15 under the PPO I option for himself, his spouse, and his two dependent children. Assuming that the employer does not use code 1A for a Qualifying Offer, Joel's coverage for the year will be reported as follows:

Part II Emp	oloyee Offer	of Covera	ige	. 22	Employee's	Age on Jai	nuary 1		Pla	n Start	Month	(enter	2-digit	numbe	er):	01		
	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	P	Aug	Sept	t	Oct	3	Nov	- 1	Dec	
14 Offer of Coverage (enter required code)		1H	1H	1H_	1E	1E	1E	1E		1E	1E		1E		1E		1E	Treated as
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**Example 1b:** Same facts as in Example 1a, but the employer is eligible to use Qualifying Offer Code 1A for months April through December because it uses the federal poverty line safe harbor to calculate affordability and offers coverage to the employee, spouse, and dependent children. Joel's coverage for the year will be reported as follows. Note: January through March are reported in the same manner as the previous example.

Part II Emp	oloyee Offe	r of Cove	rage		Employee'	s Age on Ja	nuary 1			Plai	n Star	t Mont	h (ente	r 2-digi	it numb	er):	01	
	All 12 Months	Jan	Feb	Mar	Apr	May	June		July	F	Aug	Sep	ot	Oct		Nov	1	Dec
14 Offer of Coverage (enter required code)		1H	1H	1H	1A	1A	1A		1A		1A	1/	۱	1A		1A		1A
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nstructions)  16 Section 4980H Safe Harbor and Other Relief (enter code, if applicable)	•	2A	2A	2D		9	2	9		9		Þ	-		9		9	
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**1A** = Qualifying Offer made to employee

**2A** = Not an employee for the month

**1H** = No offer of coverage

**2D** = Employee in Limited Non-Assessment Period\*



**Example 1c:** Joel is hired on January 15 as an adjunct professor for the Spring semester. Joel does not teach during the Fall semester, and his employment is terminated as of May 31. ABC University uses the adjunct professor safe harbor to credit its adjunct professors with 2.25 hours of service for each credit hour taught (i.e., for teaching time, class preparation, and grading papers) and credits one of hour of service for each hour that is not associated with credit hours (e.g., faculty meetings, office hours, etc.). Joel is assigned to teach 12 credit hours, attends one 1-hour faculty meeting per month, and holds 4 office hours per week. For each month of the Spring semester, Joel is credited with 31.25 hours per week [27 (12 x 2.25 for classroom time) + 4.25 (for 4 office hours and .25 hour for his monthly faculty meeting per week)]. As an adjunct professor, Joel is not eligible for employee benefits. Joel's coverage for the year will be reported as follows:

Part II Emp	loyee Offe	r of Cove	rage	56	Employee	e's Age on	January 1	î	Plan Sta	art Month (er	nter 2-dig	it number):		01
117 150 dependent on the	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	N	ov	Dec
Offer of overage (enter quired code)	1H											3).		
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6 Section 4980H afe Harbor and ther Relief (enter ode, if applicable)							2A	2A	2A	2A	2A	2	A	2A
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**Example 2a:** Joel is hired on March 1 as a full-time employee reasonably expected to work 30 or more hours per week. He elects coverage effective March 1 under the PPO I option for himself, his spouse, and his two dependent children. Assuming that the employer does not use code 1A for a Qualifying Offer, Joel's coverage for the year will be reported as follows:

Part II Empl	loyee Offe	r of Cover	age	33	Employee's	Age on Jan	uary 1		Plan Start	t Mont	h (ente	r 2-digit	numbe	er):	01	
8	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	ot	Oct		Nov	1	Dec
14 Offer of Coverage (enter required code)		1H	1H	1E	1E	1E	1E	1E	1E	1E		1E		1E		1E
15 Employee Required Contribution (see Instructions)	\$	\$	\$	\$ 63	.00\$ 63.00\$	63.00\$	63.00\$	63.00	\$ 63.00	\$ 6	3.00\$	63	.00\$	63.0	00\$	63.00
16 Section 4980H Safe Harbor and Other Relief (enter code, if applicable)		2A	2A	/2C	2C	2C	2C	2C	2C	20		2C		2C		2C
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**1E** = Employee offered minimum essential coverage providing minimum value and coverage with MV offer to spouse and dependent children

**1H** = No offer of coverage

2A = Not an employee for the month 2C = Employee enrolled in coverage



**Example 2b:** Same facts as in Example 2a, but the employer is eligible to use Qualifying Offer Code 1A. Joel's coverage for the year will be reported as follows:

Part II Emp	oloyee Offe	r of Cove	rage	. 107	Employee's	Age on Ja	nuary 1	1		Pla	n Star	t Mon	th (ente	er 2-dig	it numb	er):	01	É
PA	All 12 Months	Jan	Feb	Mar	Apr	May	June		July	7.9	Aug	Se	ept	Oct	g Y	Nov	9 9	Dec
14 Offer of Coverage (enter required code)		1H	1H	1A	1A	1A	1A		1A		1A	1	A	1A		1A		1A
15 Employee Required Contribution (see instructions)	\$	\$	\$	\$	\$	\$	6	\$		\$		\$	93	6	\$		\$	
16 Section 4980H Safe Harbor and Other Relief (enter code, if applicable)		2A	2A															
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When using code 1A on line 14, it is not necessary to enter a code on line 16

**1A** =Qualifying Offer made to employee **1H** = No offer of coverage

**2A** = Not an employee for the month



**Example 3a:** Zelda has been an employee of ABC Organization for ten years as a full-time employee. She terminated employment on October 31. Zelda had been enrolled in the PPO II option in family coverage and elected COBRA continuation coverage for herself and her dependent children, Fitz and Fredericka, but not her spouse, Addison. Assuming that the employer does not use code 1A for a Qualifying Offer, Zelda's coverage for the year will be reported as follows:

-1119	loyee Offer	of Coverag	е	E	mployee's	Age on Jar	luary 1		P	an Star	t Month	(enter	2-digit	numbe	er):	01				
	All 12 Months	Jan	Feb	Mar	Apr	May	June	J	ıly	Aug	Sept	t [	Oct	20.	Nov	1	ec			
4 Offer of coverage (enter equired code)		1E	1E	1E	1E	1E	1E	1	E	1E	1E		1E		1H_		Н		Even though	Zoldo
5 Employee lequired contribution (see astructions)	\$	\$ 63.00\$	63.00\$	63.00	\$ 63.00	63.00\$	63	3.00 <b>\$</b>	63.00\$	63.00	\$ 63	3.00\$	63.	.00\$		\$		<u> </u>	was offe COBRA, an COBRA cove	red offer of
6 Section 4980H afe Harbor and ther Relief (enter ode, if applicable)		2C	2C	2C	2C	2C	2C	2	С	2C	2C		2C		2A	1	'A		not treated offer of cove	as an
7 ZIP Code																				
		100000													-					
If Emp		ed self-insure				7	on for e	ach indivi	dual enrol		erage, ir			mploye	e. X				Even though Zel	
If Emp		ed self-insure dual(s)	d coverage, (b) SSN or o	ther TIN (c)	oox and enter ) DOB (if SSN or ot TIN is not available	ner (d) Covered		3 3	dual enrol	(e	Months of			mploye Sept	e. X	OV	Dec		children enro	olled in
If Emp	oloyer provid of covered indivi middle initial, las	ed self-insure dual(s)		ther TIN (c)	DOB (if SSN or ot	ner (d) Covered		10 10	- 25	(e	Months of	fcoverag	je	17. 15.5		-	Dec		children enro COBRA, code 2 because Zelda v employee du	olled in 2A is used was not a ring the
If Emp (a) Name of First name,	oloyer provid of covered indivi middle initial, las	ed self-insure dual(s) st name tzhough	(b) SSN or o	ther TIN (c)	DOB (if SSN or ot	ner (d) Covered all 12 months		Feb N	- 25	May	Months of	fcoverag	je	17. 15.5		-	Dec		children enro COBRA, code 2 because Zelda v	olled in 2A is used was not a ring the
(a) Name of First name,	oloyer provid of covered indivi middle initial, lat	ed self-insure dual(s) st name	(b) SSN or o	1234 1234	DOB (if SSN or ot	ner (d) Covered all 12 months	Jan	Feb N	Mar Apr	May	Months of June	July	ge Aug	Sept	Oct	-	Dec		children enro COBRA, code 2 because Zelda v employee du	olled in 2A is use was not a ring the

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**Example 3b:** Zelda has been an employee of ABC Organization for ten years as a full-time employee. She terminated employment on October 15, but did not elect COBRA continuation coverage. Zelda's coverage terminated on the date of her employment termination. Zelda had been enrolled in the PPO II option in family coverage. Assuming that the employer does not use code 1A for a Qualifying Offer, Zelda's coverage for the year will be reported as follows:

Part II Empl	oyee Offer	of Coverage	je	.00	Employee's A	ge on Jan	uary 1		Plan Sta	rt Month	(enter 2-dig	it numbe	r):	01	
cocazacia cas	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct		Nov	Dec	ki Š
Offer of overage (enter quired code)	20	1E	1E	1E	1E	1E	1E	1E	1E	1E	1H		1H	1H	
Employee equired ontribution (see structions)	6	\$ 63.00\$	63.00	63.0	0\$ 63.00\$	63.00\$	63.00	\$ 63.0	0\$ 63.0	00\$ 63	.00\$	\$		\$	
Section 4980H Ife Harbor and her Relief (enter ide, if applicable)		2C	2C	2C	2C	2C	2C	2C	2C	2C	2B		2A	2A	
art III Cove If Emp	red Individ	ed self-insure	d coverage,		box and enter to		50	32	enrolled in c	(e) Months of	cluding the	employe Sept		100	Dec
If Emp	oloyer provid of covered indivi	ed self-insure	No. of the last of		c) DOB (if SSN or other	(d) Covered	Jan Fe	b Mar	Apr May	(e) Months of (	July Aug	Sept	Oct	100	Dec
art III Cove If Emp	oloyer provid of covered indivi- middle initial, la	ed self-insure	No. of the last of	other TIN	c) DOB (if SSN or other	(d) Covered	Jan Fe	b Mar	Apr May	(e) Months of o	July Aug	Sept	Oct	100	Dec
art III Cove If Emp (a) Name of First name,	oloyer provid of covered indivi- middle initial, la	ed self-insure idual(s) st name	(b) SSN or	other TIN	c) DOB (if SSN or other	(d) Covered	Jan Fe	b Mar	Apr May	(e) Months of o	July Aug	Sept	Oct	100	Dec
(a) Name of First name,	oloyer provid of covered individual, la	ed self-insure idual(s) st name	(b) SSN or 234-11	-1234 -1234	c) DOB (if SSN or other	(d) Covered	Jan Fe	Mar X	Apr May	(e) Months of o	July Aug	Sept	Oct	100	Dec

**2C** = Employee enrolled in coverage

offer to spouse and dependent children

**1H** = No offer of coverage

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complete Part III



**Example 4a:** Rashid waived coverage during the last annual enrollment. On March 1, he and his wife had a beautiful baby boy. During a special enrollment period, Rashid added himself, his wife, and his son in the HDHP effective March 1 (retroactive to his son's birthdate). Assuming that his employer does not use the 1A code for a Qualifying Offer, Rashid's coverage for the year would be reported as follows:

Part II Empl	loyee Offer	of Covera	ige	70	Employee's A	ge on Jan	uary 1			Plar	Start	Month	1 (enter	2-digit	numbe	er):	01		1
7A	All 12 Months	Jan	Feb	Mar	Apr	May	June	- 81	July	A	lug	Sep	t	Oct	28	Nov	D	ec	
14 Offer of Coverage (enter required code)	1E																		
15 Employee Required Contribution (see instructions)	\$ 63.00\$		\$	\$	\$ \$	s		S		S		\$	\$		\$		\$		
16 Section 4980H Safe Harbor and Other Relief (enter	<del>v</del> 03.00 <del>v</del>			-					a direct	<u> </u>		*							
code, if applicable)		2G	2G	2C	2C	2C	2C		2C	2	2C	2C		2C		2C	2	С	1
17 ZIP Code			2												0				A fully-insured
	ered Individ		red coverage	ge, check th	e box and enter th	ne informatio	on for e	ach inc	lividual	enrolle	d in cov	verage,	includi	ng the e	employe	ee. 🔀			health plan will not complete
	of covered indi	ıl(s) iame	(b) SSN	or other TIN	(c) DOB (if SSN or othe TIN is not available)	(d) Covered all 12 months		5 1 = 522		owners.		Months		7	-		440000		Part III
First name,	middle iriitiai.	lame	59		rin is not available)	an 12 months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	
18 Rashid		ipi	345-	11-1234					X	×	×	×	X	×	×	X	×	X	
		ē:			25				X	×	X	×	X	X	×	X	X	×	
19 Raja		lipi	345-	22-1234		20 30		8	Q 0		0 5	8		8 6		0 0			-
20 Amrit		lipi	245	33-1234					X	X	X	X	X	X	X	X	X	×	

Because Rashid did not enroll in coverage even though he was offered coverage, a safe harbor code is used

**1E** = Employee offered minimum essential coverage providing minimum value and coverage with MV offer to spouse and dependent children

**2C** = Employee enrolled in coverage

**2G** = Coverage affordable using federal poverty line safe harbor



**Example 4b:** Same facts as Example 4a except Rashid and his wife have a baby on March 15<sup>th</sup> and enroll retroactive to the date of the baby's birth through a special enrollment. Assuming that his employer does not use the 1A code for a Qualifying Offer, Rashid's coverage for the year would be reported as follows:

Pa	rt II Emp	oloyee Offe	er of Cover	rage	155	Employee	's A	ge on Jan	uary 1	ā	a manager of	Plar	Start	Mont	n (enter	2-digit	numbe	r):	01	j
(C)	100	All 12 Months	Jan	Feb	Mar	Apr	10	May	June		July	Α	ug	Sep	t	Oct	60	Nov	D	ec
	Offer of erage (enter ired code)	1E	3				8				11.7			***						
Req	Employee uired tribution (see uctions)	\$ 63.00	0\$	\$	\$	\$	\$	\$		\$		\$		\$	\$		\$		\$	
Safe	ection 4980H Harbor and Pr Relief (enter e, if applicable)		2G	2G	2G	2C		2C	2C		2C	2	2C	20	>	2C		2C	2	C.
		ered Indivi	iduals	ured cove	, check th	ne box and en	ter th	e informati	on for e	each inc	dividual	enrolle	d in cov	/erage,	includi	ng the e	employe	ee. X		
		of covered ind		(b)	or other TIN	(c) DOB (if SSN o				10	505	20	(e	Months	of covera	ige	0	e e		08
L.,	First name	e, middle initial,	last name		MARKO MARKO CONTROL	TIN is not avail	able)	all 12 months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
18	Rashid		Udipi	45-1	11-1234						×	×	×	×	×	×	×	×	×	×
19	Raja		Udipi	345-2	22-1234						×	×	×	X	X	×	×	×	×	×
- 13	Amrit			345-3	33-1234						X	X	X	X	X	×	X	X	X	×

Because Rashid did not enroll in coverage for the full month, a safe harbor code is used for March even though Rashid will be credited with enrollment for the full month under the Individual Mandate and Part III of the Form **1E** = Employee offered minimum essential coverage providing minimum value and coverage with MV offer to spouse and dependent children

2C = Employee enrolled in coverage2G = Coverage affordable using federal poverty line safe harbor



**Example 5a:** Becca and her spouse are enrolled in employee + spouse coverage under the PPO II option. On May 1, she and her spouse have a baby girl. Becca adds her daughter to coverage effective May 1. Assuming that her employer does not report using a Qualifying Offer code 1A, her coverage for the year would be reported as follows:

Part II Em	ployee Offe	er of Cove	rage		Employee's A	ge on Jar	nuary 1			Pla	n Start	Mont	1 (ente	r 2-digi	t numbe	er):	01	
	All 12 Months	Jan	Feb	Mar	Apr	May	June	-83	July		Aug	Sep	t	Oct		Nov	- 1	Dec
14 Offer of Coverage (enter required code)	1E																	
15 Employee Required Contribution (see instructions)	\$ 63.00	os	\$	S	\$ \$	\$		\$		\$		\$	\$		\$		\$	
16 Section 4980H Safe Harbor and Other Relief (enter code, if applicable)	) 2C			V														
	1																	
If En		ided self-ins	1		ne box and enter t		1	ach ind	lividual	enrolle		0 .		0	employe	ee. ×		
Part III Cov If En	mployer prov	lded self-ins ividual(s)	1	age, check to	ne box and enter t				2 2		(e	) Months	of covera	ige		2		
Part III Cov If En	mployer prov ne of covered ind ne, middle initial,	lded self-ins ividual(s)	(b) SS		(c) DOB (if SSN or other	er (d) Covered		ach ind	Mar	enrolle Apr		0 .		0	Sept	Oct	Nov	
Part III Cov If En (a) Nam First nam	mployer prov	ided self-ins ividual(s) last name	(b) SS	N or other TIN	(c) DOB (if SSN or other	er (d) Covered all 12 months			2 2		(e	) Months	of covera	ige		2		

1E = Employee offered minimum essential coverage providing minimum value and coverage with MV offer to spouse and dependent children **2C** = Employee enrolled in coverage



**Example 5b:** Same facts as in Example 5a, but Becca's baby is born on May 15 and added retroactive to that date.

Reporting will be identical to Example 5a. Baby Asia is credited with coverage in Part III for the full month because she had coverage for at least one day of the month. The reporting on Part II for coverage offered to Becca does not change because the information relates to the coverage offered to her, not the coverage she actually enrolled in.

Part II Em	ployee Offe	er of Cove	erage	101	Employee'	s Age on Jar	nuary 1	3		Plar	Start	Month	enter (enter	2-digit	numbe	r):	01	
100 Market 24-04-19 (201	All 12 Months	Jan	Feb	Mar	Apr	May	June		July	A	ug	Sep	t	Oct	3	Nov	D	ec
4 Offer of Coverage (enter equired code)	1E																	
15 Employee Required Contribution (see Instructions)	\$ 63.00	)\$	\$	\$	\$	\$ \$	}	\$		\$		\$	\$		\$		\$	
16 Section 4980H Safe Harbor and Other Relief (enter code, if applicable)	2C									V	- 0							
ode, ir applicable)	20	1	19			T		- 19		100	-				- 1			
															-			
If En	1	ided self-in	-		the box and ent		1	each inc	dividual	enrolle		verage,			employe	ee. 🔀		3
Part III Cov If En		ided self-in: ividual(s)	-	rage, check		other (d) Covered		each inc	dividual Mar	enrolle					employe	ee. X	Nov	Dec
Part III Cov If En (a) Name First name	nployer provi e of covered ind e, middle initial,	ided self-in: iv <mark>idual(s)</mark> last name	(b) S	SN or other TIN	(c) DOB (if SSN o	other (d) Covered		7	2	Ÿ	(e	) Months	of covera	ge				Dec
Part III Cov If En (a) Name First name	nployer provi e of covered ind e, middle initial,	ided self-in: ividual(s)	(b) S		(c) DOB (if SSN o	other (d) Covered all 12 month		7	2	Ÿ	(e	) Months	of covera	ge				Dec
Part III Cov If En (a) Name First name	nployer provi	ided self-in ividual(s) last name	(b) Si	3-11-1234	(c) DOB (if SSN o	other (d) Covered all 12 month		7	2	Ÿ	(e	) Months	of covera	ge				Dec
Part III Cov If En (a) Name First name	nployer provi	ided self-in: iv <mark>idual(s)</mark> last name	(b) Si	SN or other TIN	(c) DOB (if SSN o	other (d) Covered all 12 month		7	2	Ÿ	(e	) Months	of covera	ge				Dec
Part III Cov If En (a) Name First name	nployer provi	ided self-in ividual(s) last name	(b) S	3-11-1234	(c) DOB (if SSN o	other (d) Covered all 12 month		7	2	Ÿ	(e	) Months	of covera	ge				Dec

1E = Employee offered minimum essential coverage providing minimum value and coverage with MV offer to spouse and dependent children **2C** = Employee enrolled in coverage



**Example 6a:** Mark was hired on May 1, 2020 as a variable hour employee. His initial measurement period extended from May 1, 2020 through April 30, 2021. Mark was determined to average 33 hours or more per week during his initial measurement period. Mark is eligible for enrollment as of June 1, 2021. Mark enrolls himself and his spouse, Donna, in the HDHP with coverage effective June 1, 2021. Assuming that his employer does not use the Qualifying Offer code 1A for line 14, Mark's coverage will be reported as follows:

Part II Em	ployee Off	er of Covera	ige	8	Employee's	Age on Jan	uary 1		Plan Start	Month (er	ter 2-digi	t numb	er):	01	
Marie and an artist	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	7	Nov	De	C
4 Offer of Coverage (enter equired code)		1H	1H	1H	1H	1H	1E	1E	1E	1E	1E		1E	11	E
15 Employee Required Contribution (see Instructions)	\$	\$	\$	\$	\$	\$	63.00\$	63.00	\$ 63.00	\$ 63.00	\$ 63	.00\$	63.00	0\$	63.00
16 Section 4980H Safe Harbor and Other Relief (enter code, if applicable)		2D	2D	2D	2D	, 2D	2C	2C	2C	2C	2C		2C	20	•
raci ii alphiranisi	0	20	20	20	20	20	20	20	20	20	20	-	20	21	
If En	vered Indiv	vided self-insur	E.	age, check th	e and enter	the information	on for each i	ndividual e		erage, inclu		employ	ee. X		
	e, middle initial		(2)		TIN is not available		Jan Feb	Mar	Apr May	June Jul	y Aug	Sept	Oct	Nov	Dec
18 Mark		Sommers	88	54						X	X	×	X	X	X
19 Donna		Sommers		22-1234						$\times$	×	×	X	X	X
19 Donna		Sommers		22-1234						X	X	×	X	X	X



**Example 6b:** Mark was hired on May 1, 2020 as a variable hour employee. His initial measurement period extended from May 1, 2020 through April 30, 2021. Mark is eligible for enrollment as of the *first day of the first pay period* following the end of his initial measurement period (i.e., May 15, 2021). Mark enrolls himself and his spouse, Donna, in the HDHP with coverage effective May 15, 2021. Assuming that his employer does not use the Qualifying Offer code 1A for line 14, Mark's coverage will be reported as follows:

Part II Emp	oloyee Off			10	Employee	's Age on	January 1		Plan Start	Month (ent		t numb	er):	01		
2 <sup>2</sup> *PRODECTOR 222 2********************************	All 12 Months	s Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct		Nov	8 8	Dec	
14 Offer of Coverage (enter required code)		1H	1H	1H	1H	1H	1E	1E	1E	1E	1E		1E		1E	
15 Employee Required Contribution (see instructions)	\$	\$	\$	\$	\$	\$	\$ 63.00\$	63.00\$	63.00	\$ 63.00	\$ 63	3.00\$	63.0	00\$	63.00	
16 Section 4980H Safe Harbor and Other Relief (enter code, if applicable)		2D	2D	2D	2D	2D	2C	2C	2C	2C	2C		2C		2C	
Joue, II applicable)		20	20	20	20	20	20	20	20	20	20		26		26	A fully-ir health pl
If Em	ered Indiv	ided self-i	1	erage, check to		ter the inform	nation for each in	ndividual enr	A STATE OF THE STA	erage, includ	•	employ	ee. X			not com Part
	, middle initial,		107		IN is not availa	able)		Mar A	pr May	June July	Aug	Sept	Oct	Nov	Dec	
18 Mark		Sommers		/ <sub>A</sub>		beca	is completed use Mark and a are covered			XX	×	×	X	X	×	
19 Do				234		for at	least one day			XX	×	×	×	X	×	
Perio B cove emplo cove may Peri	d from Jar decause he erage until oyer is not rage for the use the Lin lod code 21	nuary 1 thing was not on the middle credited was month. The mited Nor D for May	n-Assessmough May eligible for e of May, how the emplous and a constant of the emplous and a consent of the employers and a consent of t	15. is r of yer ent is		providing roffer to spo	offered minimu minimum value puse and deper coverage	and cove	rage with N						l in cove ed Non-	erage Assessme



**Example 7a:** During the open enrollment period for its health plan, ABC Organization makes an offer of minimum essential coverage providing minimum value to Elizabeth and to Elizabeth's spouse and dependent children. Elizabeth elects to enroll in employee-only coverage starting January 1. On June 1, Elizabeth experiences a reduction in hours that results in loss of eligibility for coverage under the plan. As of June 1, the employer terminates Elizabeth's existing coverage and makes an offer of COBRA continuation coverage to her, but does not make an offer to Elizabeth's spouse and dependents because they were not entitled to COBRA continuation. The cost of COBRA continuation for the HDHP for employee only coverage is \$126 per month. Elizabeth's coverage for the year will be reported as follows:

	loyee Offe	r of Coverag	е	E	Employee's A	ge on Jai	nuary 1		Plan Start M	Month (enter	r 2-digit numl	ber):	01	
200 200 200 200 200 200 200 200 200 200	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	
4 Offer of coverage (enter equired code)		1E	1E	1E	1E	1E	1B	1B	1B	1B	1B	1B	1B	
5 Employee lequired contribution (see istructions)	\$	\$ 63.00\$	63.00\$	63.00	\$ 63.00\$	63.00	126.00\$	126.00\$	126.00\$	126.00\$	126.00\$	126.00\$	126.00	Code 1E entered or
6 Section 4980H afe Harbor and ther Relief (enter ode, if applicable)		2C	2C	2C	2C	20	2C	2C	2C	2C	2C	2C	2C	14 June – because o
ide, ii applicable)		20	20	20	20	3	20	20	20	20	20	20	20	Elizabeth eligible t COBR
7 ZIP Code														continuat
(a) Name	ployer provio of covered indiv , middle initial, la		(b) SSN or e	(c)	OX and enter to DOB (if SSN or othe TIN is not available)	er (d) Covered		dividual enro	(e) N	rage, includir Months of covera June July		() 	DV B	
8 Elizabeth	Ť	anner	177-11-1	234		X								A fully-insure health plan w
														not complete Part III.
	COBRA con ployee-or													



**Example 7b:** Elizabeth has been employed as a full-time employee for the past ten years, but moved to a part-time position as of June 15 and became ineligible for benefits. Elizabeth elected employee-only coverage in the HDHP during the last open enrollment period. Elizabeth elected COBRA continuation coverage beginning July 1 because her coverage extended until the last day of the month in which her change in employment status occurred. The cost of COBRA continuation for the HDHP for employee-only coverage is \$126 per month and is affordable using the rate of pay safe harbor for Elizabeth. Assuming her employer does not report using the Qualifying Offer code 1A, her coverage for the year will be reported as follows.

Part II Em	ployee Offe	r of Coverag	je	E	mployee's /	Age on Jan	uary 1			Plan Star	t Month	enter 2-	digit numb	per):	01
DOUTEMBER OF ST	All 12 Months	Jan	Feb	Mar	Apr	May	June	- 51	July	Aug	Sept	(	Oct	Nov	Dec
4 Offer of Coverage (enter equired code)		1E	1E	1E	1E	1E	1E		1B	1B	1B	2.5	1B	1B	1B
15 Employee Required Contribution (see Instructions)	\$	\$ 63.00\$	63.00\$	63.00	63.00\$	63.00\$	63	.00\$	126.00	\$ 126.00	0\$ 126.	00\$	126.00\$	126.00	\$ 126.0
6 Section 4980H afe Harbor and other Relief (enter ode, if applicable)	1 0	2C	2C	2C	2C	2C	2C	(5)	2C	2C	2C		2C	2C	2C
rue, ii applicable)		20	20	20	20	20	20	-	20	20	20		20	20	20
7 ZIP Code												- 13	1		
	e of covered indive, middle initial, la		(b) SSN or oth		s (if SSN or other IN is not available)	all 12 months	Jan	Feb	Mar	Apr May	) Months of d	overage July Au	ig (	Oct I	Nov Dec
em H	e COBRA o aployee only HDHP cove	in the rage						(		A fully-ins plan will n Pa					
bed	comes the o			= Employ minimur	ge offered or ee offered m n value and ent children	ninimum ės	sential				2C :	= Emplo	oyee enro	olled in co	overage

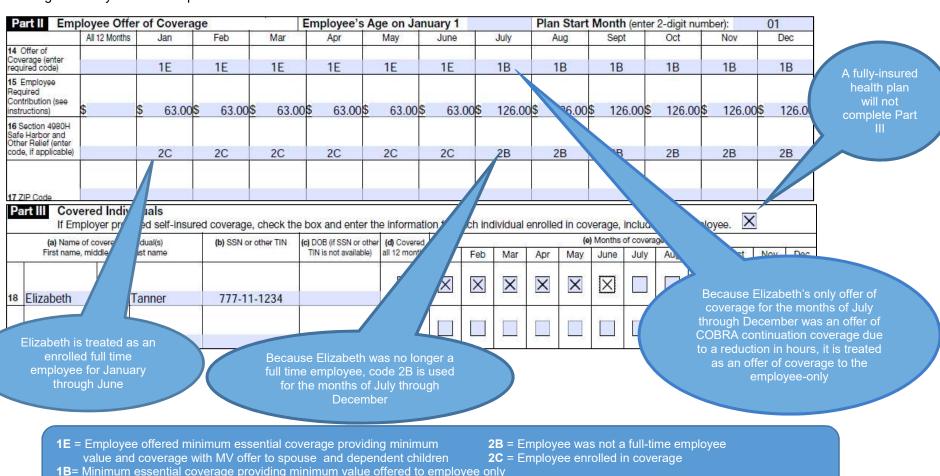


**Example 7c:** Elizabeth has been employed as a variable hour employee for the past three years, and is considered to be full-time for a standard stability period beginning on January 1, 2021 and ending on December 31, 2021. She moved to a part-time position as of June 15, 2021, but because she was in a stability period and was considered to be a full-time employee during that period, she retained eligibility for coverage. Elizabeth elected employee-only coverage in the HDHP during the last open enrollment period. Assuming her employer does not report using the Qualifying Offer code 1A, her coverage for the year will be reported as follows:

Part II Emp	loyee Offe	r of Covera	ge	68	Employee's	Age on Jar	nuary 1	AT		Pla	n Start	Mont	h (ente	r 2-digit	number	r):	01	- 2	
March 100	All 12 Months	Jan	Feb	Mar	Apr	May	June		July	1	Aug	Sep	ot	Oct		Nov	De	ec	
Offer of erage (enter ired code)	1E																		
Employee quired ntribution (see tructions)	\$ 63.00	\$	\$	\$	\$ \$	S	6	\$		\$		\$	\$		\$		\$		
Section 4980H e Harbor and er Relief (enter le, if applicable)	2C																		
ZIP Code			t a																A fully-ins
art III Cove		duals ded self-insur	ed covera	ge, check th	ne box and enter t	he informati	on for e	ach ind	lividual	enrolle					mployee	e. X	<b></b>	7 3	health pla not comp
(a) Name ( First name,	of cove middle	idual(s) t name	(b) SSN	or other TIN	(c) DOB (if SSN or oth TIN is not available)		Jan	Feb	Mar	Apr	(e) May	Months of June	of covera July	ge Aug	Sept	Oct	Nov	Dec	Part I
Elizabeth		er	777	11-1234		X													
not employ	change du yment stati	n's eligibility e to her cha	ange in remaine	d	m	Employee on the contract of th	alue an	d cove							2	C = Ei	mploye	ee enr	olled in cov
full-	time emplo	ported as a byee for the dard stabilit	entire	ea															



**Example 7d:** Elizabeth has been employed as a salaried, full-time employee for the past three years. She moved to a part-time position as of June 30, 2021 and became ineligible for benefits. ABC Organization uses the monthly measurement method to determine full-time employee status for purposes of the ACA for all of its employees. Elizabeth elected employee-only coverage in the HDHP during the last open enrollment period, but declined to enroll in COBRA continuation coverage. Assuming her employer does not report using the Qualifying Offer code 1A, her coverage for the year will be reported as follows:





**Example 8a:** Steve was a full-time employee of ABC Organization and received an offer of coverage providing minimum value for an employee, spouse, and dependent children (family coverage) under the ABC Organization health plan. Steve enrolled in family coverage under the ABC Organization PPO II health plan effective January 1, 2021 through December 31, 2021, or through Steve's termination of employment, whichever is earlier. The employee premium for lowest-cost self-only coverage premium is \$63. On June 15, 2021, Steve terminated employment with ABC Organization, and his coverage under ABC Organization's health plan ended on that date. Steve and his family received an offer of continuation coverage under COBRA, but did not enroll in the coverage. His coverage for the year will be reported as follows:

Part II Emp	loyee Offer	r of Coverage	9	8	Employee's A	ge on Jan	uary 1			Plan	Start	Mont	h (enter	2-digi	t numbe	er):	01		
in)	All 12 Months	Jan	Feb	Mar	Apr	May	June		July	A	ıg	Sep	ot	Oct		Nov	D	ЭС	
Offer of overage (enter quired code)		1E	1E	1E	1E	1E	1H		1H	1	Н	11	1	1H		1H	1	Н	Even though
Employee equired entribution (see structions)	s	\$ 63.00\$	63.00\$	63.00	\$ 63.00\$	63.00\$		S		\$	X	\$	s		\$		s		Steve was offere COBRA, an offe of COBRA
Section 4980H fe Harbor and her Relief (enter	*												-	5		50.00		1	coverage is not reported as an
ode, if applicable)	10	2C	2C	2C	2C	2C	2B		2A	2	A	2A	1	2A		2A	2	A	offer of coverage
	ployer provided of covered individual		(b) SSN or ot		box and enter th c) DOB (if SSN or othe		on a ea	ach indi	vidual	enrolled		-		_	employe	e. X			
	e, middle initial, la		(b) 55N or ot	ner my (	TIN is not available)	all 10 unths	Jan	Feb	Mar	Apr	May	June	of covera July	ge Aug	Sept	Oct	Nov	Dec	
First name	e, middle initial, la		141-12-1	9		all 10 onths	Jan	Feb	Mar	Apr		_			Sept	Oct	Nov	Dec	
First name	a, middle initial, la	ast name		9		all 1 miths	K6000320	0.7850.65004			May	June			Sept	Oct	Nov	Dec	A fully-insured health plan will not complete Part III

Even though Steve and family enrolled in COBRA, use code 2A because Steve is not an employee for the month

- 1E = Employee offered minimum essential coverage providing minimum value and coverage with MV offer to spouse and dependent children
- **1H** = No offer of coverage

- **2A** = Not an employee for the month
- 2B = Offer of coverage terminated before the end of the month solely because employment terminated during the month, but coverage would otherwise have extended until the last day of the month
- **2C** = Employee enrolled in coverage



**Example 8b:** Same facts as Example 8a, except that Steve enrolls in family COBRA coverage for himself, his spouse, and his dependent child under the plan effective June 15, 2021 through December 31, 2021. His coverage for the year will be reported as follows:

Part II Emp	oloyee Offe	er of Covera	ige	22	Employee's	s Age on Ja	nuary 1		Plan Star	t Month (en	ter 2-digit nu	ımber):	01	
× 400 × 400	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	
Offer of overage (enter quired code)		1E	1E	1E	1E	1E	1H <b>~</b>	1H	1H	1H	1H	1H	111	
Employee quired intribution (see tructions)	\$	\$ 63.00	\$ 63.00	\$ 63.00	\$ 63.00	\$ 63.00	5	\$	\$	\$			Even Steve	thougl e was
Section 4980H fe Harbor and ner Relief (enter de, if applicable)		2C	2C	2C	2C	2C	2B	, 2A	2A	2A	2A	2A		COBF ffer of BRA
ZIP Code		20	20	20	20	20	20	ZA	ZA	28	ZA	ZA	coveraç reporte	ge is r
(a) Name	nployer provi of covered indi o, middle initial,		(b) SSN or	other TIN (c	box and enter b) DOB (if SSN or TIN is not avail		1	h individual Feb Mar	enrolled in co	verage, inclu ) Months of cov		oloyee. X	Nov Dec	
Steve	5	Smith	141-12	2-1111		<b>X</b> -				this examp an mark all				
Susan	5	Smith	242	2		×			bec	ause Steve enrolled th				
Steve		Smith, JP	42-12	2-1333		X								
fa COE becai	though Stemily enrolle BRA, use couse Steve io	ed in ode 2A s not an		providi offer to	ng minimur	I minimum e m value and nd depender age	coverage	with MV	2B	month so during th	coverage te blely becau e month, b ended until	rminated b se employi ut coverag the last da	pefore the end ment terminat e would other ay of the mont	ed wise



**Example 9:** Cassandra Cash was hired as a new variable hour employee on January 1, 2021. Her initial measurement period began on January 1, 2021 and was slated to end on December 31, 2021. She was promoted to a full-time salaried position on June 15, 2021 and became benefits eligible as of the first of the month following 60 days after her promotion (i.e., September 1, 2021). She enrolled in employee-only coverage under the PPO I plan option effective September 1, 2021. Her coverage for the year will be reported as follows:

Part II Emp	oloyee Offer	of Cover	age	. 89	Employee's Age on January 1				Plan Start Month (enter 2-digit number): 0				01
	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Offer of verage (enter uired code)		1H	1H	1H	1H	1H	1H	1H	1H	1E	1E	1E	1E
5 Employee equired ontribution (see structions)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 63.00	63.00\$	63.00\$	63.00
Section 4980H afe Harbor and ther Relief (enter ode, if applicable)		2D	2D	2D	2D	2D	2D	2D	2D	2C	2C	2C	2C
7 ZIP Code								A					
If Em	ered Individual	and the second second second second	1	ge, check the	e box and en	ter the inform		h		overage, includ		oyee. X	
First name		hame ash	555-	11-1234	TIN is not avai	lable) all 12 mor	iths Jan		Apr May	/ June July	Aug Sep		200.00
Limited No Period fr through Ju she was	odra was in on-Assessn om January ine 14 beca s in her initi ement perio	nent / 1 ause al		(		Perio because that occ	d from Jun that period curred duri	e 15 throu d follows a ng an initi	Non-Asses ugh August change in al measure ack metho	: 31 status ement			
			pı ot	oviding mi	nimum val ıse and de	imum esser ue and cov pendent ch	erage with			Employee enr Employee in l			ent Perio



The intent of this analysis is to provide general information regarding the provisions of current federal laws and regulation. It does not necessarily fully address all your organization's specific issues. It should not be construed as, nor is it intended to provide, legal advice. Your organization's general counsel or an attorney who specializes in this practice area should address questions regarding specific issues.