

Does this apply to my County or District?

Determine whether your County/District is considered an “Applicable Large Employer” (ALE):

50 or more full-time employees including FTEs
(must include part-time hours in calculation)

1. Count the number of employees who worked 30 or more hours per week during the month. This will typically be your ‘regular’ full time positions, but will also include seasonal workers.
2. Calculate the total number of hours worked by NON-full time employees (those not included in Step 1). Use a maximum of 120 hours per employee.
3. Divide the result from Step 2 by 120 and round down to nearest whole number. This is your total FTEs for the month.
4. Add the results from Step 1 and Step 3. This is your total full-time employees for the month.
5. Perform steps 1 through 4 for each month of the prior calendar year and divide the total by 12 to determine your full-time employee average for that year.

NOTE: If the sum of full-time employees and FTEs is greater than 50 for 120 days or less during the year, and the employees in excess of 50 who were employed for 120 days or less are seasonal workers, the employer is not an ‘applicable large employer.’

ALEs are subject to ACA Employer Shared Responsibility regulations, and must report to IRS under Sections 6055/6056*

**all employers who provide health benefits under a self-insured plan must report, regardless of size*

Eligibility according to the ACA: Who must employers offer Health benefits to?

Answer: All Full-Time Employees

A full-time employee is defined as any employee who works at least 30 hours per week or 130 hours per month, *on average* over the duration of a specified lookback measurement period

Question 1:

Who are my employees?

Question 2:

What counts as “hours worked”?

Question 3:

What about Seasonal employees?

Question 4:

What is a measurement period?

Eligibility Question #1: Who are my employees?

Per the IRS "common law" definition, an employer-employee relationship is determined based on these factors:

Behavioral Control: Does the employer direct and control what work is accomplished and how the work is done, through instructions, training, or other means? Does the employer set the worker's schedule?

Financial Control: does the employer direct or control the financial and business aspects of the worker's job, such as rate of pay, how and when the worker is paid, and whether the worker uses the employer's facilities and equipment to perform their job?

Relationship of the Parties: Does the employer have an employer relationship with the worker, such as hiring, terminating, and enforcement of policies? Does the employer provide the worker with employee-type benefits, such as insurance, vacation pay, or sick pay?

Generally, these are NOT County employees:

- Agrilife Extension Agents
- District Judges and District Attorneys
- CSCD (Adult Probation) employees

<https://www.irs.gov/taxtopics/tc762.html>



Eligibility Question #2: What counts as "hours worked"?

DO COUNT:

- ✓ Hours for which Employee is paid for duties performed
- ✓ Hours for which Employee is paid, but no duties are performed, including:
 - » Vacation
 - » Sick Leave
 - » Holiday
 - » Disability (if employee status is 'active')
- ✓ Leave hours, regardless of whether paid or unpaid:
 - » FMLA Leave
 - » Jury Duty
 - » Military Duty under USERRA

DO NOT COUNT:

- X Volunteer Hours performed by volunteer firefighters or EMS providers who receive expense reimbursements but not pay-per-hour
- X Students enrolled in work-study programs
- X Unpaid Interns

IRS Reg. 54.4980H-1(a)(24)
IRS Reg. 54.4980H-1(a)(24); 29 C.F.R. 2530.200b-2(a)



Eligibility Question #3: What about Seasonal employees?

The IRS definition of a “Seasonal Employee”:

An employee who is hired into a position for which the customary annual employment is six months or less.

Generally, this will include Election Workers who only work during active election cycles, and seasonal workers such as summer lifeguards, road and bridge laborers hired during mowing season, etc.

Recommended Best Practice:

Apply standard measurement period rules to an employee who you are not certain will work less than 6 months during the year.

IRS Reg. 54.4980H-1(a)(38); 79 F.R. 8581 (2/14/2014)



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Eligibility Question #4: What is a measurement period?

A Measurement Period is a span of time in which employee's hours are tested to determine whether they meet the ACA definition of a "Full-Time" employee.

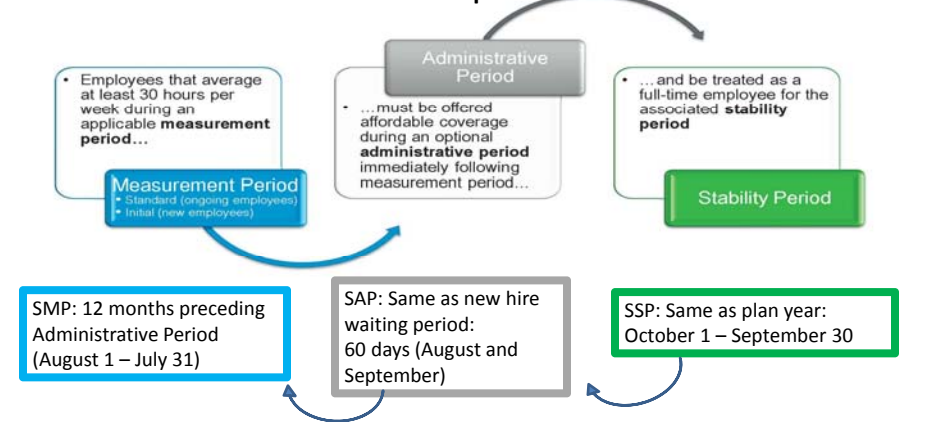
Standard Measurement Period	Standard Administrative Period	Standard Stability Period
<ul style="list-style-type: none"> Look-back at hours worked by variable hour employee to determine eligibility for coverage Employer chooses length of 3, 6, or 12 months – 12 months is most common Newly hired employees have an Initial Measurement Period beginning with hire date, same length of time as Standard Measurement Period 	<ul style="list-style-type: none"> Count hours, offer & enroll in coverage Maximum length of 90 days Cannot reduce or lengthen the measurement or stability period Overlaps with prior stability period 	<ul style="list-style-type: none"> Coverage remains available regardless of hours worked during stability period Full time employees <ul style="list-style-type: none"> Cannot be shorter than the standard measurement period Must be at least 6 months Non full time employees <ul style="list-style-type: none"> Stability period cannot be longer than the standard measurement period

- All current and newly hired employees should be tracked if they aren't on a standard, non-varying schedule of 30 hours or more per week. (Exception: Seasonal Employees who aren't expected to work 6 months during the year.)

<https://www.irs.gov/Affordable-Care-Act/Employers/Identifying-Full-time-Employees>



Measurement Period Example



Recommended : Set your standard periods based on your benefit plan year

Note: an employee who is hired into a position that is reasonably expected to work 30 or more hours per week is automatically deemed "full time", and must be offered coverage that will begin no later than 90 days from the date of hire.



IRS Reporting Requirements

Internal Revenue Code Section:

6055

“B” Forms:

1094-B and 1095-B or
1095-C Part III if large employer
offers a self-insured health plan

Filed By:
Coverage Provider*

Provided to:
All insured employees
and to IRS

Note: “A” Forms will be issued by the Public Exchange for anyone who purchased coverage there

Internal Revenue Code Section:

6056

“C” Forms:

1094-C *and*
1095-C Parts I and II

Filed By:
Employer
(if 50+ full-time employees, including FTEs)

Provided to:
All employees who were full-time
during any month in reporting year
and to IRS

*Coverage Provider: TAC HEBP, Insurance Company, or Employer if Self-Insured



Why 1095B Reporting Is Required

The purpose of Form 1095B is to determine whether individuals are subject to fines under the **individual mandate***.

All U.S. citizens and legal residents are required to have Minimum Essential Coverage** (MEC) for themselves and dependents, or pay a penalty under the Individual Mandate, generally:

- Greater of 1% of income[^] or \$95/individual for 2014 (capped at \$285 per family)
- Greater of 2% of income[^] or \$325 for 2015 (capped at \$975 per family)
- Greater of 2.5% of income[^] or \$695 for 2016 (capped at \$2,085 per family)

*Minimum essential coverage (MEC) is defined to include most group health plans offered by an employer, or health coverage provided by the government. All TAC HEBP plans provide MEC.

[^]Income above the tax return filing threshold

Individuals may receive more than one 1095B form, such as when they are covered under multiple plans during a calendar year because of changing jobs, or because their employer changed insurance companies.



** Legislation in place as of 1/1/2019 eliminated penalties for failure to satisfy the Individual Mandate; however no notification has yet been provided by the federal government related to elimination of the 1095B reporting requirement.*

Why 1095C Reporting Is Required (#1)

- 1 The 1st purpose of **Form 1095C** is to determine whether employers are subject to penalties under the **employer mandate**, also known as “employer shared responsibility payments”.

Employers must offer Minimum Essential Coverage to 95% of full-time employees (30+ hours/week) and their dependents in 2016 or pay a penalty.

- Employer Group Health Plans such as those offered by TAC-HEBP are considered to offer Minimum Essential Coverage.
- Employers who fail to offer coverage to 95% of FTEs are subject to a fine of \$180/month (\$2,160/year) times the number of full-time employees, excluding the first 30.
- Employers who offer coverage, but have employees who receive a subsidy or tax credit because the coverage offered was not affordable or did not provide minimum value, are subject to an annual penalty of \$3,240 for each employee receiving a tax credit, capped at \$2,160 times the number of full-time employees.



Why 1095C Reporting Is Required (#2)

- 2 The 2nd purpose of **Form 1095C** is to allow the IRS to determine whether individuals are eligible for a **federal subsidy**
(“Advance Premium Tax Credit”)

- Premium assistance (“subsidy”) is available in the form of a tax credit for people with incomes above Medicaid eligibility and below 400 percent of poverty level who are not eligible for or offered certain other coverage.
- The amount of assistance is based on household size, income, and location. The premium payment is usually split between the insured individual and the federal government. The subsidy can be paid in advance to use monthly toward premiums, or taken as a tax credit when filing the annual income tax return.



Why 1095C Reporting Is Required (#3)

3 The 3rd purpose of Form 1095C only applies to employers with self-insured health plans. They can use this form to satisfy 1095B reporting requirements, so they don't have to produce 2 forms for each employee.

- Part 1 and Part 2 of Form 1095C must be completed by all Applicable Large Employers.
- Part 3 of Form 1095C replaces Form 1095B for employees enrolled in an employer's **self-insured** plan.
- Self-insured employers can report retirees and COBRA participants using either Form 1095B or 1095C.



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Who Files Reports – Fully Insured / Pooled Groups

Fully Insured Groups

0 – 49 Full Time
including FTEs

100 or more
Full Time
including FTEs

Coverage Provider ^ Files:
1094-B and 1095-B *

County Files:
1095-C Parts I and II
and 1094-C

* "B" forms are filed for Employees,
COBRA participants, and Retirees
who were on the group health plan

+
Coverage Provider ^ files:
1094-B and 1095-B *



TEXAS ASSOCIATION of COUNTIES
HEALTH AND EMPLOYEE BENEFITS POOL

^ for Pooled Groups, TAC-HEBP is Coverage Provider

Who Files Reports – Self-Insured/ASO Groups

SELF-INSURED HEALTH PLAN

0 – 49 Full Time
including FTEs

100 or more Full Time
including FTEs

County Files:
1094-B and 1095-B
for Employees,
Retirees, and
COBRA participants

County Files: 1095-C All Parts
and 1094-C
For Full-Time Employees and
Part-Time Employees enrolled in the plan

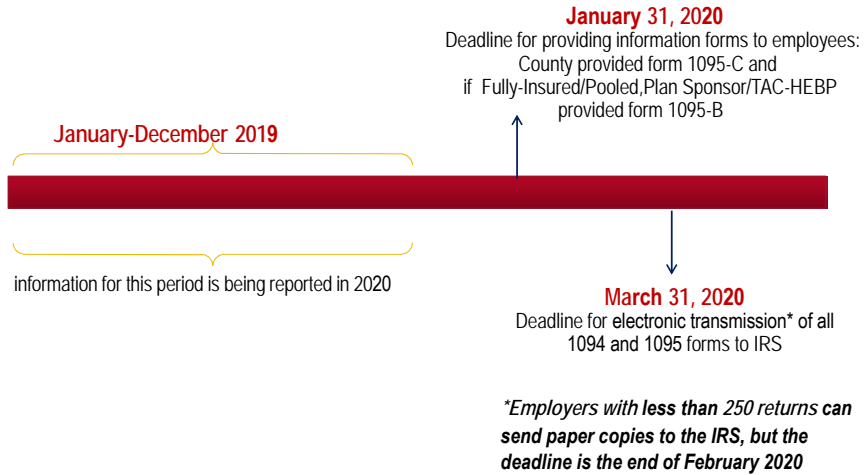
+
County Files:
1094-B and 1095-B
For Retirees and
COBRA participants*



TEXAS ASSOCIATION of COUNTIES
HEALTH AND EMPLOYEE BENEFITS POOL

* Can file using Form 1095C using non-employee code in Line 16, but if using payroll software to produce forms, these participants won't be included.

Key Reporting Dates 2019-20



* Legislation in place as of 1/1/2019 eliminated penalties for failure to satisfy the Individual Mandate; however no notification has yet been provided by the federal government related to elimination of the 1095B reporting requirement.

Form 1095-B (Enrollment statement for members)

Form 1095-B

Department of the Treasury
Internal Revenue Service

Health Coverage

Information about Form 1095-B and its separate instructions is at www.irs.gov/form1095b.

560115
OMB No. 1545-2292
2015

Part I Responsible Individual

1 Name of responsible individual _____ 2 Social security number (SSN) _____ 3 Date of birth (if SSN is not available) _____

4 Street address (including apartment no.) _____ 5 City or town _____ 6 State or province _____ 7 Country and ZIP or foreign postal code _____

8 Enter letter identifying Origin of the Policy (see instructions for codes): _____ 9 Small Business Health Options Program (SHOP) Marketplace identifier, if applicable _____

Part II Employer Sponsored Coverage (see instructions)

10 Employer name _____ 11 Employee identification number (EIN) _____

12 Street address (including room or suite no.) _____ 13 City or town _____ 14 State or province _____ 15 Country and ZIP or foreign postal code _____

Part III Issuer or Other Coverage Provider (see instructions)


16 Name _____ 17 Employer identification number (EIN) _____ 18 Contact telephone number _____

19 Street address (including room or suite no.) _____ 20 City or town _____ 21 State or province _____ 22 Country and ZIP or foreign postal code _____

Part IV Covered Individuals (Enter the information for each covered individual(s).)

(a) Name of covered individual(s)	(b) SSN	(c) DOB (if SSN is not available)	(d) Covered all 12 months	(e) Months of coverage															
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
23 _____			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- Part IV lists all enrolled individuals (employees and covered dependents)
- Self-insured groups with less than 50 employees must file.
- Self-insured groups who provide coverage for Retirees and COBRA participants can use 1095B for Retiree/COBRA participant who was not an employee during reporting period.



Form 1094-B (for 1095-B Transmittal to IRS)

Form 1094-B

Department of the Treasury
Internal Revenue Service

Transmittal of Health Coverage Information Returns

Information about Form 1094-B and its separate instructions is at www.irs.gov/form1094b.

1115
OMB No. 1545-2292
2015

1 Filer's name _____ 2 Employer identification number (EIN) _____

3 Name of person to contact _____ 4 Contact telephone number _____

5 Street address (including room or suite no.) _____ 6 City or town _____

7 State or province _____ 8 Country and ZIP or foreign postal code _____


9 Total number of Forms 1095-B submitted with this transmittal: _____

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct and complete.

Signature _____ Title _____ Date _____

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 61570P Form 1094-B (2015)

TAC HEBP or Plan Sponsor will file for fully insured groups.



The forms shown are from 2015. No significant changes have been made to the forms since that year.

Form 1095-C (Employee information statement)

Form **1095-C** **Employer-Provided Health Insurance Offer and Coverage** VOID 500116
OMB No. 1545-2251
 Department of the Treasury Internal Revenue Service CORRECTED **2015**
 Information about Form 1095-C and its separate instructions is at www.irs.gov/form1095c

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

1 Name of employee 2 Social security number (SSN) 7 Name of employer 8 Employer identification number (EIN)
 3 Street address (including apartment no.) 9 Street address (including room or suite no.) 10 Contact telephone number
 4 City or town 5 State or province 6 Country and ZIP or foreign postal code 11 City or town 12 State or province 13 Country and ZIP or foreign postal code

Part II Employee Offer and Coverage **Plan Start Month (Enter 2-digit number):**

14 Offer of Coverage (enter required code)	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
15 Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16 Applicable Section 49801 State Harbor (enter code, if applicable)													

Employers with 50 or more full-time employees (as defined by ACA) must complete Part I and Part II. These forms must be provided to employees by January 31 and sent to IRS with transmittal form 1094-C by February 29, 2017. Employers with 250 or more reports must transmit electronically by March 31.

Employers can submit only one 1095C per full-time employee using the same FEIN / SSN combination.



Form 1095-C (Employee information statement)

Form **1095-C** **Employer-Provided Health Insurance Offer and Coverage** VOID 500116
OMB No. 1545-2251
 Department of the Treasury Internal Revenue Service CORRECTED **2015**
 Information about Form 1095-C and its separate instructions is at www.irs.gov/form1095c

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

1 Name of employee 2 Social security number (SSN) 7 Name of employer 8 Employer identification number (EIN)
 3 Street address (including apartment no.) 9 Street address (including room or suite no.) 10 Contact telephone number
 4 City or town 5 State or province 6 Country and ZIP or foreign postal code 11 City or town 12 State or province 13 Country and ZIP or foreign postal code

Part II Employee Offer and Coverage **Plan Start Month (Enter 2-digit number):**

14 Offer of Coverage (enter required code)	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
15 Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16 Applicable Section 49801 State Harbor (enter code, if applicable)													

Part III Covered Individuals
 If Employer provided self-insured coverage, check the box and enter the information for each covered individual.

(a) Name of covered individual(s)	(b) SSN	(c) SSN (if given, not available)	(d) Covered at 12 months	(e) Months of Coverage											
				Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
17			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Employers who sponsor a self-insured health plan and have 50 or more full-time employees (as defined by ACA) must complete all 3 parts of the form. Employers with self-insured plans but less than 50 employees must file, but may alternatively use Form 1095-B.



The forms shown are from 2015. No significant changes have been made to the forms since that year.

1095-C, Part II: Line 14 Codes Summary

Line 14 is used to report whether an offer of coverage was made to an employee for each month of the year.

CODE	DESCRIPTION
1A	Employer made a qualifying offer of health plan coverage that is affordable based on the Federal Poverty Level to employee, spouse , and dependents
1B	Employer made a qualifying offer of health plan coverage to employees only
1C	Employer made a qualifying offer of health plan coverage to employees and dependents only
1D	Employer made a qualifying offer of health plan coverage to employees and spouses only
1E	Employer made a qualifying offer of health plan coverage to employees, spouses, and dependents
1F	Employer made a qualifying offer of health plan coverage to employees, spouses, and dependents that did not provide Minimum Value
1G	Individual receiving this form was enrolled in health plan but was not a full-time employee
1H	Employer did not make an offer of coverage (or the offer was not a qualified offer)
1L	Employer did not make a qualified offer of coverage to employee, spouse or dependents for one or more months during reporting year



1095-C, Part II: Line 16 Codes Summary

Line 16 is used to explain offer of coverage, or why it was not offered.

CODE	DESCRIPTION
2A	Employee did not work any day in the month
2B	Employee was not a full-time employee during the month
2C	Employee was enrolled in coverage for the entire month
2D	Employee was in a waiting period (new hire or measurement period) and was not yet eligible for coverage
2E	Employee was covered by a Union plan
2F	Employee was offered coverage that was considered affordable based on W2 wages but did not enroll
2G	Employee was offered coverage that was considered affordable based on Federal Poverty Line but did not enroll
2H	Employee was offered coverage that was considered affordable based on rate of pay but did not enroll
2L	Employer was not required to offer coverage because their health plan year started after January 1, 2015



1095-C, Part II: Line 15 and Safe Harbors

Line 15 is used to report the **employee's** monthly cost for self-only coverage. If the employer offers more than one plan, this is the cost of the lowest-cost plan, regardless of which plan the employee is enrolled in.

Do not report the employer's cost for dependent coverage.

AFFORDABILITY 'SAFE HARBORS'

The ACA requires employers to offer coverage which meets Minimum Value standards and is considered "affordable", in order to avoid employer penalties. Employers may either use the same Safe Harbor for all employees, or different Safe Harbors for different reasonable categories of employees, but cannot choose a different Safe Harbor for each individual employee. There are 3 "Safe Harbors" for testing affordability:

*Affordability is tested ONLY against the employee's monthly cost for self-only coverage (lowest cost plan), which must be **less than 9.86% of:***

- ❖ **Employee's W2 Box 1 Income** - Gross wages less pre-tax deductions such as TCDRS and insurance premiums
- ❖ **Federal Poverty Level** - Set annually by federal government; 9.86% of 2019 FPL is \$93.77 per month (2019 individual FPL \$12,490 x .0986 ÷ 12 = \$123.15)
- ❖ **Employee's Rate of Pay** – calculate using monthly rate: multiply hourly rate by 130, and multiply by .0986 (example: \$12.00/hour = 12 x 130 = 1,560 x .0986 = \$153.18 / month)



1095-C, Part II: Line 14 and 16 Coding Examples, p.1

COUNTY PAYS 100% of Employee-only cost[^]

1) Employee was full time and enrolled in health plan all 12 months of 2015:

Part II Employee Offer and Coverage		Plan Start Month (Enter 2-digit number):											
	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)	1E*												
15 Employee Share of Lowest-Cost Monthly Premium for Self-Only Minimum Value Coverage	\$ 0	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16 Applicable Section 501(c)(29) Safe Harbor (enter code, if applicable)	2C												

* or 1A

2) Employee was hired on June 1 and county has a 60-day waiting period:

Part II Employee Offer and Coverage		Plan Start Month (Enter 2-digit number):											
	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)	1H	1H	1H	1H	1H	1H	1H	1H	1E*	1E*	1E*	1E*	1E*
15 Employee Share of Lowest-Cost Monthly Premium for Self-Only Minimum Value Coverage	\$	\$	\$	\$	\$	\$	\$	\$	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
16 Applicable Section 501(c)(29) Safe Harbor (enter code, if applicable)		2A	2A	2A	2A	2A	2D	2D	2C	2C	2C	2C	2C

* or 1A

[^]In these examples, if employee paid toward the cost of their own (NOT dependent) coverage, Lines 14 and 16 are correct. Enter monthly cost (including \$0) in Line 15 for months employee was covered.



1095-C, Part II: Line 14 and 16 Coding Examples, p.2

COUNTY PAYS 100% of Employee-only cost[^] :

3) Employee was employed from January through September:

Part II Employee Offer and Coverage	Plan Start Month (Enter 2-digit number):												
	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)		1E*	1E*	1E*	1E*	1E*	1E*	1E*	1E*	1E*	1H	1H	1H
15 Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage	\$	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$	\$	\$
16 Applicable Section 6903H Safe Harbor (enter code, if applicable)		2C	2C	2C	2C	2C	2C	2C	2C	2C	2A	2A	2A

* or 1A

4) Employee was hired on June 1 and county has a 60-day waiting period:

Part II Employee Offer and Coverage	Plan Start Month (Enter 2-digit number):												
	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)		1H	1H	1H	1H	1H	1H	1H	1E*	1E*	1E*	1E*	1E*
15 Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage	\$	\$	\$	\$	\$	\$	\$	\$	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
16 Applicable Section 6903H Safe Harbor (enter code, if applicable)		2A	2A	2A	2A	2A	2D	2D	2C	2C	2C	2C	2C

* or 1A

[^] In these examples, if employee paid toward the cost of their own (NOT dependent) coverage, Lines 14 and 16 are correct. Enter monthly cost (including \$0) in Line 15 for months employee was covered.



1095-C, Part II: Line 14 and 16 Coding Examples, p.3

COUNTY PAYS 100% of Employee-only cost:

5) Employee retired 9/30 and remained on health plan as a retiree[^]:

Part II Employee Offer and Coverage	Plan Start Month (Enter 2-digit number):												
	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)		1G	1G	1G	1G	1G	1G	1G	1G	1G	1G	1G	1G
15 Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16 Applicable Section 6903H Safe Harbor (enter code, if applicable)													

[^] Code 1G in Line 14 for all months, even when the retiree was an employee for a portion of the year.

EMPLOYEE PAYS PORTION of Employee-only cost

6) Employee's cost for self-only coverage changed in October (county uses FPL Safe Harbor):

Part II Employee Offer and Coverage	Plan Start Month (Enter 2-digit number):												
	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)		1A	1A	1A	1A	1A	1A	1A	1A	1A	1A	1A	1A
15 Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage	\$	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 50	\$ 50	\$ 50
16 Applicable Section 6903H Safe Harbor (enter code, if applicable)		2C	2C	2C	2C	2C	2C	2C	2C	2C	2C	2C	2C




Form 1094-C page 1 (for 1095-C transmittal to IRS)

Form **1094-C** Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns CORRECTED OMB No. 1545-2251
 Department of the Treasury Internal Revenue Service Information about Form 1094-C and its separate instructions is at www.irs.gov/form1094c **2015**

Part I Applicable Large Employer Member (ALE Member)

1 Name of ALE Member (Employer)		2 Employer identification number (EIN)	
3 Street address (including room or suite no.)			
4 City or town	5 State or province	6 Country and ZIP or foreign postal code	
7 Name of person to contact		8 Contact telephone number	
9 Name of Designated Government Entity (only if applicable)		10 Employer identification number (EIN)	
11 Street address (including room or suite no.)			
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	
17 Reserved			
18 Total number of Forms 1095-C submitted with this transmittal			
19 Is this the authoritative transmittal for this ALE Member? If "Yes," check the box and continue. If "No," see instructions <input checked="" type="checkbox"/>			

For Official Use Only


Lines 1 – 8: List County information – legal address and benefits contact name & phone
 Lines 9 – 16: Not applicable
 Line 18: Total number of Forms 1095C being submitted with this transmittal
 Line 19: Check box for "Yes"; this would only be "No" if you are filing more than one set of 1095C forms



Form 1094-C page 1 continued

Form **1094-C** Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns CORRECTED OMB No. 1545-2251
 Department of the Treasury Internal Revenue Service Information about Form 1094-C and its separate instructions is at www.irs.gov/form1094c **2015**

Line 20: Total Number of Forms 1095C being filed for this employer – will be the same as line 18 unless you are submitting multiple sets of forms.

Line 21: No

Line 22:

Check **Box A** if at least one full-time employee received a qualifying offer of coverage for all 12 months of 2015 and code 1A was used in Line 14 of the 1095C for any employee.

(Optional) Check **Box D** if your county offered coverage to at least 98% of the employees for whom you are filing a Form 1095C, and the coverage **1**) provided MEC to employees, spouses, and children, and **2**) met Minimum Value and Affordability standards.

Part II ALE Member Information

20 Total number of Forms 1095-C filed by and/or on behalf of ALE Member

21 Is ALE Member a member of an Aggregated ALE Group? Yes No
 If "No," do not complete Part IV.

22 **Certifications of Eligibility (select all that apply):**

A. Qualifying Offer Method B. ~~xxxxx~~ Reserved ~~xxxxx~~ C. ~~xxx~~ Reserved ~~xx~~ D. 98% Offer Method

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and to the best of my knowledge and belief, they are true, correct, and complete.

Signature _____ Title _____ Date _____

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 61571A



The forms shown are from 2015. No significant changes other than those noted on the 1094C have been made to the forms since that year.

Form 1094-C page 2 (Employer transmittal to IRS)

12021b
Page 2

		(a) Minimum Essential Coverage Offer Indicator		(b) Full-Time Employee Count for ALE Member	(c) Total Employee Count for ALE Member	(d) Aggregated Group Indicator	(e) Section 4980H Transition Relief Indicator
		Yes	No				
23	All 12 Months	<input checked="" type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
24	Jan	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
25	Feb	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
26	Mar	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
27	Apr	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	

Choose the first or last day of the month, and enter the total number of employees on your payroll on that date in Column C for each month of the year. In Column B, using the same dates, enter the number of full-time employees on the payroll.
Note: Column B is not required if you checked Box D in Line 22 of Section II.

33	Oct	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
34	Nov	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
35	Dec	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	



Helpful Links

Questions and Answers at IRS Website

- <https://www.irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Applicable-Large-Employers>
- <https://www.irs.gov/Affordable-Care-Act/affordable-care-act-tax-provisions-questions-and-answers>

IRS Forms and Instructions

- Form 1094-B:** www.irs.gov/pub/irs-pdf/f1094b.pdf
- Form 1095-B:** www.irs.gov/pub/irs-pdf/f1095b.pdf
- Form 1094-C:** www.irs.gov/pub/irs-pdf/f1094c.pdf
- Form 1095-C:** www.irs.gov/pub/irs-pdf/f1095c.pdf

- Instructions for 1094-B and 1095-B:** www.irs.gov/pub/irs-pdf/i109495b.pdf
- Instructions for 1094-C and 1095-C:** www.irs.gov/pub/irs-pdf/i109495c.pdf

TAC Health Employee Benefits Pool (800) 456-5974