


FORM 1095-C Help Sheet *MEC: Minimum Essential Coverage *MV: Minimum Value			
<u>LINE 14 CODES</u>	<u>LINE 15</u>	<u>LINE 16 CODES</u>	<u>RANKING OF LINE 16 CODES</u>
1A- Qualifying Offer : MEC providing MV offered to FT employee with contribution for self-only coverage equal to or less than 9.66% for plan years beginning in 2016(9.56% for plan years beginning in 2015) mainland single federal poverty line and atleast MEC offered to spouse and dependents	Leave blank	2A- Employee not employed on any day during the month	If 2C & any other Code Series 2 applies, enter 2C
1B- MEC providing MV offered to employee only	Required	2B- Employee is not a FT Employee (use 2B in the month the employee terminated employment)	IF 2B & 2D apply, enter 2D
1C- MEC providing MV offered to employee and atleast MEV offered to Dependents (not spouse)	Required	2C- Employee enrolled in coverage offered	if 2D & 2E apply, Enter 2E
1D- MEC providing MV offered to employee and atleast MEC offered to Spouse(not dependents)	Required	2D- Employee is in a limited non-assessment period(probation)	if 2E & either 2F, 2G, or 2H apply, enter 2E
1E- MEC providing MV offered to employee and atleast MEC offered to dependents and spouse (if employee contribution for employee self-only coverage is greater than the 9.66% of mainland single federal poverty line, use code 1E, not 1A)	Required	2E- Multiemployed interim rule relief	
1F- MEC NOT providing MV offered to employee, or employee and spouse or dependents, or employee, spouse and dependents	Leave blank	2F- Section 4980H affordability Form W-2 safe harbor	
1G- Offer of coverage to employee who was not a FT employee for any month and who is enrolled in self-insured coverage for one or more months (coverage of non-employee director, terminated employee receiving COBRA, part-time employee, etc.)	Leave blank	2G- Section 4980H affordability federal poverty line safe harbor	
1H- No offer of coverage (employee not offered any health coverage or employee offered coverage that is not MEC)	Leave blank	2H- Section 4980H affordability rate of pay safe harbor	
*NEW*1J- (1) MEC providing MV was offered to the employee; (2) MEC was conditionally offered to the employee's spouse; and (3) MEC was not offered to the employee's dependent(s).	Required		
*NEW*1K- (1) MEC providing MV was offered to the employee; (2) MEC was conditionally offered to the employee's spouse; and (3) MEC was offered to the employee's dependent(s).	Required		