

LINE 14 CODES

LINE 15

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| <p>1A. Minimum essential coverage providing minimum value offered to you with an employee required contribution for self-only coverage equal to or less than 9.5% (as adjusted) of the 48 contiguous states single federal poverty line and minimum essential coverage offered to your spouse and dependent(s) (referred to here as a Qualifying Offer). This code may be used to report for specific months for which a Qualifying Offer was made, even if you did not receive a Qualifying Offer for all 12 months of the calendar year. *Employee monthly contribution for offered self-only coverage is \$99.75/month or less for 2019 Plan year*</p> | <p align="center">Leave blank</p> |
| <p>1B. Minimum essential coverage providing minimum value offered to you and minimum essential coverage NOT offered to your spouse or dependent(s).</p> | <p align="center">Required</p> |
| <p>1C. Minimum essential coverage providing minimum value offered to you and minimum essential coverage offered to your dependent(s) but NOT your spouse.</p> | <p align="center">Required</p> |
| <p>1D. Minimum essential coverage providing minimum value offered to you and minimum essential coverage offered to your spouse but NOT your dependent(s).</p> | <p align="center">Required</p> |
| <p>1E. Minimum essential coverage providing minimum value offered to you and minimum essential coverage offered to your dependent(s) and spouse.</p> | <p align="center">Required</p> |
| <p>1F. Minimum essential coverage NOT providing minimum value offered to you, or you and your spouse or dependent(s), or you, your spouse, and dependent(s).</p> | <p align="center">Leave blank</p> |
| <p>1G. You were NOT a full-time employee for any month of the calendar year but were enrolled in self-insured employer-sponsored coverage for one or more months of the calendar year. This code will be entered in the All 12 Months box or in the separate monthly boxes for all 12 calendar months on line 14.</p> | <p align="center">Leave blank</p> |
| <p>1H- <u>No offer of coverage (employee not offered any health coverage or employee offered coverage that is not MEC)</u></p> | <p align="center">Leave blank</p> |
| <p>1J. Minimum essential coverage providing minimum value offered to you; minimum essential coverage conditionally offered to your spouse; and minimum essential coverage NOT offered to your dependent(s).</p> | <p align="center">Required</p> |
| <p>1K. Minimum essential coverage providing minimum value offered to you; minimum essential coverage conditionally offered to your spouse; and minimum essential coverage offered to your dependent(s).</p> | <p align="center">Required</p> |
| <p><u>Line 15.</u> This line reports the employee required contribution, which is the monthly cost to the employee for the <u>lowest-cost plan, self-only minimum essential coverage providing minimum value that the employer offered.</u> The amount reported on line 15 may not be the amount you paid for coverage if, for example, you chose to enroll in more expensive coverage such as family coverage. Line 15 will show an amount only if code 1B, 1C, 1D, 1E, 1J, or 1K is entered on line 14. If you offered coverage but there is no cost to the employee for the coverage, this line will report a "0.00" for the amount.</p> | |

*MEC: Minimum Essential Coverage *MV: Minimum Value

LINE 16 CODES

RANKING OF LINE 16 CODES

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| <p>2A. <u>Employee not employed during the month.</u> Enter code 2A if the employee was not employed on any day of the calendar month. Do not use code 2A for a month if the individual was an employee of the ALE Member on any day of the calendar month. Do not use code 2A for the month during which an employee terminates employment with the ALE Member.</p> | <p>If 2C & any other Code Series 2 applies, enter 2C</p> |
| <p>2B. <u>Employee not a full-time employee.</u> Enter code 2B 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. Enter code 2B also if the employee is a full-time employee for the month and whose offer of coverage (or coverage if the employee was enrolled) ended before the last day of the month solely because the employee terminated employment during the month.</p> | <p>If 2B & 2D apply, enter 2D</p> |
| <p>2C. <u>Employee enrolled in health coverage offered.</u> Do not enter code 2C in line 16 for any month in which the multiemployer interim rule relief applies (enter code 2E). Do not enter code 2C in line 16 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 continuation coverage</p> | <p>If 2D & 2E apply, Enter 2E</p> |
| <p>2D. <u>Employee in a section 4980H(b) Limited Non-Assessment Period.</u> Enter code 2D for any month during which an employee is in a section 4980H(b) Limited Non-Assessment Period. (Probationary).</p> | <p>If 2E & either 2F, 2G, or 2H apply, enter 2E</p> |
| <p>2E. <u>Multiemployer interim rule relief.</u> (This relief is described under Offer of Health Coverage in the <i>Definitions</i> section of the filing instructions.)</p> | |
| <p>2F. <u>Section 4980H affordability Form W-2 safe harbor.</u> Enter code 2F if the ALE Member used the section 4980H Form W-2 safe harbor to determine affordability for purposes of section 4980H(b) for this employee for the year.</p> | <p>*If an ALE Member uses this safe harbor for an employee, it must be used for all months of the calendar year for which the employee is offered health coverage. *If you used 1H on line 14, you cannot use 2F on line 16</p> |
| <p>2G. <u>Section 4980H affordability federal poverty line safe harbor.</u> Enter code 2G if the ALE Member used the section 4980H federal poverty line safe harbor to determine affordability for purposes of section 4980H(b) for this employee for any month(s).</p> | |
| <p>2H. <u>Section 4980H affordability rate of pay safe harbor.</u> Enter code 2H if the ALE Member used the section 4980H rate of pay safe harbor to determine affordability for purposes of section 4980H(b) for this employee for any month(s).</p> | |
| <p>* <u>There is no code for when an employee was offered coverage but did not enroll in the offered coverage.</u> This can be more many reasons. It is still best to protect yourself by filling in one of the applicable Safe Harbor codes. Line 16 should only be left blank if none of the safe harbor codes apply. Leaving line 16 blank leaves open the possibility of Section 4980(H) Penalty.</p> | |
| <p>Line 16. An affordability safe harbor code(Code 2F, 2G, 2H) should not be entered on line 16 for any month that the ALE member did not offer minimum essential coverage to at least 95% of its full-time employees and their dependents (that is, any month for which the ALE member checked the “No” box on Form 1094-C, Part III, column (a)). For more information, see the instructions for Form 1094-C, Part III, column (a).</p> | |