

FORM 1095-C

EMPLOYER-PROVIDED HEALTH INSURANCE OFFER & COVERAGE

Line 14 – Code Series 1 (Offer of Coverage)

Code	Description
1A	Qualifying Offer: MEC / MV offered to full-time employee, and at least MEC offered to spouse and dependents where employee contribution to employee only coverage of lowest cost plan ≤ 9.5% of FPL (\$93.18/month). (Can be used only if box 22A or 22B on Form 1094-C is checked.) If used, leave line 15 blank.
1B	MEC providing MV offered to employee only.
1C	MEC providing MV offered to employee and at least MEC to dependent(s) (not spouse).
1D	MEC providing MV offered to employee and at least MEC to spouse (not dependent(s)).
1E	MEC providing MV offered to employee and at least MEC to dependent(s) and spouse.
1F	MEC NOT providing MV offered to employee, or employee plus dependents and/or spouse.
1G	Offer of coverage to employee not FT EE for any month of the year and enrolled 1 or more months. SELF INSURED PLANS ONLY. PT Enrolled Full Year - ENTER 1G IN “ALL 12 MONTHS” BOX – LEAVE MONTHLY BOXES BLANK. (ex. Enrolled PT Council Member). Can also be used for COBRA and Retirees covered as long as they were not active employees for any month of the year.
1H	No offer of coverage, or offered coverage that is not MEC
1I	Qualified Offer Transition Relief 2015: Employee (and spouse or dependents) received no offer of coverage, received an offer that is not a qualified offer, or received a qualified offer for less than 12 months. (Can be used only if box 22B on Form 1094-C is checked.) If used, leave line 15 blank.

Line 16 – Code Series 2 (Safe Harbors & Other Relief)

Code	Description
2A	Employee not employed during the month. (not employed any day of the month – do not use for the month in which an employee terminates)
2B	Employee not a full-time employee. Employed, but not full-time, and did not enroll in MEC, if offered for the month. Also used for FT EE whose coverage ended prior to last day of month due to termination.
2C	Employee enrolled in coverage offered. Employee enrolled in MEC coverage offered. USE THIS CODE IF EMPLOYEE ENROLLED – SUPERSEDES ALL OTHER SERIES 2 CODES.
2D	Employee in a section 4980H(b) Limited Non-Assessment Period. (i.e. initial waiting period, initial measurement period, initial admin period for look-back or monthly measurement) <i>see pages 9-10 of 1095-C instructions.</i> Use if employee in initial measurement period
2E	Multiemployer interim rule relief. Only used for Multiemployer plans.
2F	Section 4980H affordability Form W-2 safe harbor. If used, must use for all months coverage offered
2G	Section 4980H affordability federal poverty line safe harbor. (May use for month in which eligible but waived)
2H	Section 4980H affordability rate of pay safe harbor. Note: Rate of pay calculation is based on 130 hrs. per month regardless of actual time worked. (May use for month in which eligible but waived)
2I	Non-calendar year transition relief applies to this employee. Enter code 2I if non-calendar year transition relief for section 4980H(b) applies. Applies to fiscal plan years that start in 2014 and run into 2015. (ex. Applies to January – September for qualifying October 1 non-calendar year plan.)