GBS ACA Compliance

Information Reporting: Series Indicator Codes

Series 1 Indicator Codes for Line 14: 1095-C Part II

1A	Qualifying Offer: MEC providing MV offered to FT employee with employee contribution for self-only coverage equal to or less than 9.5% (percentage adjusted each year) mainland single FPL and at least MEC offered to spouse and dependent(s).
1B	MEC providing MV offered to employee only.
1C	MEC providing MV offered to employee and at least MEC offered to dependent(s) (but not spouse).
1D	MEC providing MV offered to employee and at least MEC offered to spouse (but not dependent(s)). Do not use code1D if the coverage for the spouse was offered conditionally. Instead use code 1J
1E	MEC providing MV offered to employee and at least MEC offered to both dependent(s) and spouse. Do not use code 1E if the coverage for the spouse was offered conditionally. Instead use code 1K
1F	MEC not providing MV offered to employee, or employee and spouse or dependent(s), or employee, spouse and dependents.
1G	Offer of coverage for at least 1 month of the calendar year to an individual who was not an employee for any month of the calendar year or to an employee who was not a FT employee for any month of the calendar year (which may include 1 or more months in which the individual was not an employee) and who enrolled in self-insured coverage for 1 or more months of the calendar year (Code 1G applies for the entire year or not at all, so on line 14 put in "all 12 months" box)
1H	No offer of coverage (employee not offered any health coverage or employee offered coverage that is not MEC, (which may include one or more months in which the individual was not an employee). *Use this code for multiemployer plans but not multiple employer plans*
1I	Reserved for future use
1J	MEC providing MV offered to employee and at least MEC conditionally offered to spouse: MEC not offered to dependent(s)
1K	MEC providing MV offered to employee and at least MEC conditionally offered to spouse and to dependent(s)
1L	Individual coverage HRA (ICHRA) offered to employee only with affordability determined by using employee's primary residence location ZIP code.

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Series 1 Indicator Codes for Line 14: 1095-C Part II (continued)

1M	Individual coverage HRA (ICHRA) offered to employee and dependent(s) (not spouse) with affordability determined by using employee's primary residence location ZIP code.
1N	Individual coverage HRA (ICHRA) offered to employee, spouse, and dependent(s) with affordability determined by using employee's primary residence location ZIP code.
10	Individual coverage HRA (ICHRA) offered to employees only using the employee's primary employment site ZIP code affordability safe harbor.
1P	Individual coverage HRA (ICHRA) offered to employee and dependent(s) (not spouse) using the employee's primary employment site ZIP code affordability safe harbor.
1Q	Individual coverage HRA (ICHRA) offered to employee, spouse, and dependent(s) using employee's primary employment site ZIP code affordability safe harbor
1R	Individual coverage HRA (ICHRA) that is NOT affordable offered to employee; employee and spouse, or dependent(s); or employee, spouse and dependents.
1S	Individual coverage HRA (ICHRA) offered to an individual who was not a full-time employee.
1T	Individual coverage HRA (ICHRA) offered to employee and spouse (not dependents) with affordability determined using employee's primary residence location ZIP code.
1U	Individual coverage HRA (ICHRA) offered to employee and spouse (not dependents) using employee's primary employment site ZIP code affordability safe harbor

Series 2 Indicator Codes for Line 16: 1095-C Part II

2A	Employee not employed during any day of the applicable calendar month. (Do not use code 2A for the month during which an employee terminates employment)
2B	Employee was not a full-time employee, AND Employee did not enroll in MEC coverage IF offered for that month. Use code 2B also if the employee is a FT employee for the month and offer of coverage (or coverage the employee was enrolled) ended before the last day of the month solely because the employee terminated employment during the month (and coverage otherwise would have continued).
2C	Employee enrolled in coverage offered for all days of that month. Use 2C even if an applicable safe harbor code also applies. Do not use code 2C: • if the multiemployer interim rule relief applies (use 2E instead) • if code 1G is entered on line 14 • if employee is terminated and enrolled in COBRA or other post-employment coverage (use code 2A instead) • for any month in which the employee enrolled in coverage that was not MEC

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Series 2 Indicator Codes for Line 16: 1095-C Part II (continued)

2D	Employee in 4980H (b) Limited Non-Assessment Period (but offered MV plan immediately after) • If First Year as Large Employer - January through March, for any employee not offered the prior year • Waiting Period under Monthly Measurement Period • Waiting Period under Look-Back Measurement Period for new hire expected to be FT • Initial Measurement and Administrative Period for new hire NOT expected to be FT • Period Following Change in Status to full-time during Initial Look Back • First Calendar Month of Employment if first day of work is not first day of calendar month • If employee is in an initial measurement period, use code 2D and not code 2B. If the multiemployer interim relief rule applies, use code 2E and not code 2D.
2E	Multiemployer Interim Rule Relief (this is for Union Plans, remember to use Code 1H on line 14 and do not use code 2C even if it also applies. Do NOT use for Multiple Employer Plans which is different than multiemployer plans
2F	Employee was offered coverage but opted out AND employer's affordability safe harbor was the W-2 Safe Harbor method. (If offer was accepted, use code 2C instead). TIP: the W-2 safe harbor must be used for all months of the calendar year.
2G	Employee was offered coverage but opted out AND employer's affordability safe harbor was the Federal Poverty Guideline Safe Harbor method. (If offer was accepted, use code 2C instead).
2H	Employee was offered coverage but opted out AND employer's affordability safe harbor was the Rate of Pay Safe Harbor method. (If offer was accepted, use code 2C instead).
2I	Reserved for future use

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The information herein is educational only and not intended as legal advice.

GBS
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