Affordable Care Act (ACA) 2021 Training Manual

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Notice

Overview

The intent of the Affordable Care Act (ACA) is to ensure that large companies offer their full time employees coverage in a health care plan that both meets the Minimum Essential Coverage (MEC) and is affordable. Employees must be offered minimum self-only coverage in the plan, but it is not a requirement that the employee enrolls in the coverage.

The purpose of this Training Manual is to assist and give guidance with the ACA year end processes.

High Line provides year-end ACA training for two main purposes:

1) To assist clients with the preparation for the upcoming year end
2) To aid in the production of 1095C Forms and 1094C Files

Before You Start

Users must have a thorough understanding of the Affordable Care Act reporting requirements and have completed the Personality Implementation training.

Revision History

Revision Date	Function	Description
2016		Initial ACA Refresher Training Manual
2017	RB1094C RB1095C RB1095SM RE1095C UBACA	Added option to take Entity information from IDEN, IDDP, IDLN Authoritative Transmittal Setting ALE Members Filing Multiple Forms 1094C New Parameter Replacement Type added New Parameter Override Line 16 added Logic added to specify a waive coverage that employee declined the offer
2018	UBACA	Enhanced logic to switch 1E to 1A when ACA Wage Rule = 'PL' and only switch to 1E if Offered Coverage is also 1E and the ACA Monthly EE Prem <= 9.5% of federal poverty line.
2019	RB1094C RB1095C RB1095SM RE1095C UBACA	Override ALE name and address in IDIF New parameter to exclude employees part-time for the whole year and not enrolled in ACA benefit plan. Added option to take Entity information from IDGR 2016, 2017 and 2018 Prior Year File Generation IEAS ACA Excluded field changed to ACA Override and added UBACA logic to override FT/PT toggle in addition to No Offer Part time employees offered but declined are now reported with a safe harbor code (i.e. 2H, 2F, 2G) instead of 2B on Line 16 New hire employees offered but declined are now reported with a safe harbor code (i.e. 2H, 2F, 2G) instead of 2D during initial period on Line 16 Terminated employee is reported with 1H/2B if an employee terminates employment on any day other than the last day of a month and the coverage or offer of coverage expires upon termination of employment Enhanced UBACA to use the first day of the month after the number of days defined on the IBSC Waiting Period field to determine when the new hire is first offered the benefit
2020	RB1094C RB1095C RB1095SM RE1095C UBACA	Update 2020 Form 1094-C and supporting schema Update 2020 Form 1095-C, note that the logic to populate Line 17 and Line 14 codes for ICHRA are not supported Affordability and Federal Poverty Line percentage update to 9.78% City Name will now display in Init Cap case 2016, 2017, 2018 and 2019 Prior Year File Generation

2021	RB1094C	ACA support for California FTB ACA Filing
	RB1095C	Update 2021 Form 1095-C, Form 1094-C and supporting schema
	RB1095SM	
	RE1095C	

ACA Rules

The Rules from the IRS for the Shared Responsibility for Employers Regarding Health Coverage stipulate that:

#	Description
1	These rules apply only to employers that are "applicable large employers" which is defined as employers that employed an average of at least 50 full time employees during the preceding year.
2	If an employer offers multiple healthcare coverage options, the affordability test applies to the lowest-cost self-only option available to the employee that also meets the minimum value requirement. A plan provides minimum value if it covers at least 60% of the total allowed cost of benefits that are expected to be incurred under the plan (Minimum Essential Coverage or MEC).
3	An employer must offer affordable healthcare coverage to no less than 95% of full time employees and the dependents of those employees.
4	A full time employee is an employee employed for 30 or more hours per week. The final regulations adopt a standard of 130 hours of service per calendar month for determining whether an employee is a full-time employee under both the look-back measurement method and the monthly measurement method.
5	A dependent for the purposes of this Act is defined as a child of the employee who has not attained age 26. A dependent does not include the spouse of the employee nor does it include foster children or step children.
6	Work Hours are defined as an hour of service that includes time for which an employee is paid, or is entitled to be paid, for performance of duties and each hour for which an employee is paid or is entitled to be paid for a period when no duties are performed due to vacation, holiday, illness, disability, layoff, jury duty, military duty or leave of absence.
7	A group health plan or health insurance issuer offering group health insurance coverage may not apply any waiting period that exceeds 90 days.
8	A plan is deemed to be affordable where the employee's cost for the plan's minimum self-coverage is no more than 9.78% of their household income. As household income is not an amount that an employer will likely know the value of, three 'safe harbors' are available to be used to determine monthly income: Form W-2 Wages Rate of Pay Federal Poverty Level

9	There are three methods of deriving average monthly hours worked, for purposes of determining full-time status: • Monthly measurement: where the average hours for the Month being evaluated are calculated. This method is suitable for salaried employees who are presumed to be full time. • Weekly measurement period: where the average hours are calculated based on the number of weeks in the month, which can be either four or five. Also, a start day of the week can be specified. • Lookback measurement method: where a lookback period of no less than 3 months and no more than 12 months is used where the total hours worked for the whole period are averaged to a monthly amount.
10	In order to apply the lookback measurement method to a returning employee, who is not treated as a new employee, an averaging method for special unpaid leave is used. Special unpaid leave is defined as Military, Jury Duty and FMLA leave.
11	The rules also provide for a limited period of non-assessment during which an employer is not penalized for not offering MEC to an employee, these are: • The first three full calendar months of employment for a new worker expected to be full-time will not be assessed, as long as coverage is supplied immediately following this period. This employee would then be eligible for coverage as a full-time employee. • The first three months after an employee experiences a change to full-time status during the initial measurement period will not be assessed.

2021 ACA Year End Changes

Government Websites

2021 Instructions for Forms 1094C and 1095C

https://www.irs.gov/pub/irs-pdf/i109495c.pdf

2021 1095C Form

https://www.irs.gov/pub/irs-pdf/f1095c.pdf

2021 1094C Form

https://www.irs.gov/pub/irs-pdf/f1094c.pdf

Affordable Care Act Information Returns (AIR) Program

https://www.irs.gov/e-file-providers/air/affordable-care-act-information-return-air-program

Questions and Answers about Information Reporting on Form 1094-C and Form 1095-C

https://www.irs.gov/affordable-care-act/employers/questions-and-answers-about-information-reporting-by-employers-on-form-1094-c-and-form-1095-c

Affordable Care Act Information Returns Schemas and Business Rules

https://www.irs.gov/tax-professionals/tax-year-2021-affordable-care-act-information-returns-air-known-issues-schemas-and-business-rules

What's New

New 2021 Form 1095-C and Form 1094-C

Note:

As of the time of writing this document, the Federal 2021 ACA Requirements have not been finalized.

ACA Enhancement / Software Changes

California FTB ACA Filing Requirements

ACA Enhancement has been done to support the California FTB ACA Filing Requirements

Note:

As of the time of writing this document, the California 2021 ACA Requirements have not been finalized.

ACA SET UP

IBPT – Define Benefit Plan Types

The ACA Eligible toggle should be set to ON for the Medical Plan Types that will be used for ACA minimum coverage purposes.

Self-Insured plans are defined on the individual plans on IBPN.

IBPN – Define Benefit Plans/Coverages

Medical plans typically contain multiple coverages. Self-insured plans are defined on the IBPN form, **Plan Details** tab by setting the **ACA Self Insured** toggle to ON.

If the medical plan type is defined as self-insured, then all benefit plans that are associated with the medical plan type must have the ACA Self Insured toggle set to ON in order to include all the dependent sons and daughters in the ACA reporting.

NOTE: In the future, a new flag to identify ICHRA coverage for a plan will be added on the IBPN screen.

On the **Coverage Details** tab, further information about the affordability and level of the coverage, for ACA purposes, is required.

Only the basic self-only coverage should be defined as the minimum value coverage. If more than one coverage is selected, the ACA process will only use the coverage with the lowest premium cost. If there are multiple medical plans offered to employees, only one should be selected.

Table 1: Coverage Fields
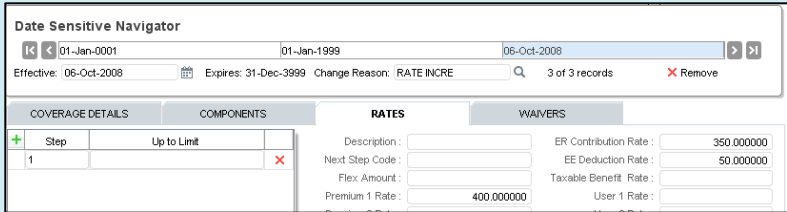
Field	Description
ACA Min. Value Self	As the system has no way to determine if the plan meets Minimum Essential Coverage, as defined by the IRS Rules, users would only set this toggle to ON if the plan is self-only.
ACA Monthly EE Prem	The cost to the employee for the coverage. It may be the employee deduction rate from the Rates tab, or another value. **NOTE:** This value must be defined as a monthly rate. If value is set to -1, the coverage will be reported as not enrolled. *Figure 1: Not Enrolled Coverage Setting*

ACA Coverage	Used for ACA reporting on the 1095C form. The options listed are for the type of coverage selected. The value will be shown as a code in Line 14 on the 1095C form and in VBACAE. Refer to the list of Line 14 codes later in this document.
ACA UserCalc	This option allows a UserCalc to compute the ACA Monthly Employee Premium, rather than populate it from the ACA Monthly EE Prem field. This provides users with the flexibility to calculate pro-rations and other computations, as needed. The value from the UserCalc will be displayed in VBACAE, IBACAE and in the UBACA spreadsheet. The UserCalc Product is BE and is a Function type. It will return a number value which will be used by UBACA as the ACA Monthly EE Premium rate (this will override any rate entered in the ACA Monthly EE Prem field).

UserCalcs executed from within UBACA have access to these tables:

Form	Tables
IBPT	BPT
IBPN	BPN | BCG | BCGD | BCGC | BCGR
IBEN	BEN | BEND
IEID	EID
IEEI	EEM
IEAS	EAS | EASD
IEST	EST
IDUN	DUN (not details)
IDGR	DGR (not details)

NOTE: Coverage can be defined as a waived coverage.

Set the **ACA Monthly EE Prem** to "-1" for the coverage to be reported as not enrolled. Waived coverage is the coverage that an employee selects in Open Enrollment when an offer is declined. This will not be reported as enrolled for ACA reporting.

IBSC – Define Benefit Schedules

The IRS Rules state that minimum affordable coverage must be offered to all full time employees, defined as employees who work a minimum of 130 hours during the month. The medical benefit plan selected must be setup on the Benefit Schedule (IBSC) form so it is offered to all full time employees, and any part time employees, who could exceed the 130 hour minimum.

ACA Regulations state that coverage must be <u>offered</u> to all full time employees, although they do not have to actually be enrolled in that minimum coverage, or any coverage. Personality defines whether a plan/coverage is offered from the IBSC form, in the list of benefit plans available for enrollment.

IBACA – Define ACA Categories

The IRS Rules define some Employee Categories that permit employers to apply different measurement and stability periods, provided that employees within each category are treated consistently.

The measurement and stability periods can differ, either in length or in their start and end dates, for different categories of employees defined in the regulations. The categories defined in the regulations are:

- Salaried employees and hourly employees
- Employees whose primary place(s) of employment are in different states
- Collectively bargained employees and non-collectively bargained employees
- Each group of collectively bargained employees covered by a separate collective bargaining arrangement.

The Employee Categories are defined on IBACA, together with options for managing each category, including:

- Hours rule
- Wage rule
- Element for hours
- Payroll rule
- Measurement/look-back option
- Element for wages

Table 2: IBACA Fields

Field	Description
ACA Category	Mandatory code to identify your ACA Category
Description	Optional. Description of the ACA Category
Entity	Optional. Required only if there are multiple entities and different rules for them
State, Country	Optional. Required only if organizations are employing in multiple states and have different rules for them

Unit	Optional. Required only if organizations have different rules by unit, and want to report in this manner (not required).
ACA Hours Rule	**Look-Back:** When this value is chosen, the values on the IBACA *Look Back* section must be completed.
	Monthly Measurement: Computes the hours an employee works by <u>only</u> looking at the month entered on the UBACA form.
	Weekly Measurement: Calculates the hours worked by week, within a month, to determine full time status.
	The number of weeks in the measurement month may be 4 or 5, depending on the month selected in UBACA.
	Four week months will use 120 hours for the minimum hours, five week months will use 150 hours.

	If using the Look-Back method as your ACA Hours Rule setting, the following fields should be defined:	
	Lookback Months	Must contain number of **months** from 3 to 12.
	Measure Period Start	Optional field. Defines the day in a month that the measurement period will start.
	Admin Period	Optional field**.** Cannot be more than 90 **days.**
	Stability Period	Optional field. Defines the length of the stability period and must be between 6 and 12 **months**.
	Service Break Rule	This is for future development.
	Leave Element	This is for future development.

Start Day of Week	For use only with the Weekly Measurement method. Defines a specific day as the start of the week.
Hours Element	Defines the Element that contains all pay components that represent paid time taken.
ACA Wage Rule	**Federal Poverty Level:** Uses the monthly federal poverty level value, defined as the FPL user variable on the IMVR form.
	* Rate of Pay: Determines the wage rate, as defined in the ACA Payroll field.
	Form W-2 Wages: Uses the month-to-date values from IPVT for the Month defined on UBACA and the Element identified as the wages element.
Wages Element	Should represent W2 wages as reported in Box 1 on the W2 form. This represents federal taxable earnings and federal supplemental taxable wages.

ACA Payroll	**Hourly:** The monthly wage is determined as follows, defined by IRS rules:
	130 x the lowest hourly Pay Line Detail (IPPH) wage rate, during the calendar month defined on UBACA, for transactions on the pay component defined in the Hours Element.
	* Salary: The monthly wage is determined by the wage rate on the IEAS form, on the first day of the month defined in UBACA.

* Hours per Day and Week

If the **ACA Wage Rule** on IBACA is defined as **Rate of Pay**, and the ACA Payroll is defined as **Salary**, then there must be hours per week/day available for the calculation of a monthly wage to occur. Hours per Day and Week must be entered on at least one of the following forms:

- IDWR – Work Rules
- IDGR – Groups
- IDPS – Positions
- IDJB – Jobs
- IEAS - Assignments

This is also the order of forms that the function looks at to determine if hours exist.

IMVR – Define User Variables

On IBACA, if the ACA Wage Rule is defined as **Federal Poverty Level** (FPL), an FPL user variable must be set up.

NOTE: It is up to each organization to maintain this value each year as the Federal Poverty Level value changes and is not hard coded in Personality. This is a date sensitive record and reflects the annual FPL rate.

The AFFORDABILITY user variable is created automatically by the UBACA software, if it does not already exist. Organizations **must** update this value annually.

IDGR – Define Groups

The ACA Category is defined at Employee's Group Level. This is the recommended level to apply it.

IEAS – Maintain Assignments

Certain settings for ACA reporting can be overridden at the Employee level, as defined on the IEAS form:

Table 3: IEAS Fields

Field	Description
ACA Category	Optional. Users can define an ACA Category (IBACA) which will override any value on the employee's Group level.
ACA Override	Optional. Users can define a value which will override the Line 14 value for a specific employee or override employee to be full time or part time. No offer: Results in a Line 14 code of 1H and no calculations will be performed.

Self-Insured Provisions and Dependents

If a plan is self-insured, organizations must provide and store information related to the employee's dependents. Dependents are defined on the IECT form when the **Dependent** Field is set to YES. Beneficiary and Emergency Contacts are also defined on this form, if applicable.

If a dependent is covered by an enrolled health plan, it will be shown on the Benefit Recipients data, either through the IBRP (by Plan) form or the IBRA (by dependent) form. These two forms hold the same data but the information is presented differently.

Note: The Benefit Percentage field must be defined for UBACA to pick up these records and note that the dependent is covered.

IDIF – Defining Values for the 1095C/1094C Forms and File

The 2021 ACA patch will create an IDIF definition for 2021, HL$ACA1094C-2021, which is provided as a template for organizations to fill in the constant values that are needed to successfully complete the 1095C forms and the 1094C form/file.

> **Important Note:** It is recommended that each organization make a copy of their IDIF interface definition from HL$ACA1094C-2021, to preserve these values on this release, and subsequent patch, such as XYZ-ACA-2021.

This IDIF definition contains 47 values that may need to be modified to values that are relevant for your organization. These values are used in the production of the 1095C form (Employee Copy) and the 1094C form and file that must be submitted to the IRS.

The Rec # and Field # fields are inconsequential in this definition. What is important is the name of the field that the system is looking for and the constant value that is provided.

Table 4: Defining Values for 1095C

Variable Name (from IRS)	Usage	1094C Form/File Location
ALEMemberSetUp	To identify how ALE Members (Employers) are set up in Personality. IDEN - ALE Member set up as Entity in IDEN. This is the default. IDDP - ALE Member set up as Department in IDDP IDLN - ALE Member set up as Location in IDLN IDGR – ALE Member set up as Group in IDGR	Applicable Large Employer Member (Employer) Information
TCC	Transmitter Control Code. Enter the TCC the IRS assigned your organization when your application for eFile was approved.	1094C file only
TestScenarioId	The **TestScenarioId** is only applicable to transmissions submitted to AATS and identifies which test scenario the Form 1094C represents.	Used by High Line for Software ID validation
CorrectedSubmissionPayerTIN	Employer EIN from the submission being corrected	1094C file only
TINRequestTypeCd	A code to identify the TIN Request Type of the ALE Member. Values allowed are: INDIVIDUAL_TIN BUSINESS_TIN UNKNOWN	1094C file only
EmployerEIN	The Employer Identification Number assigned by the IRS to the large employer that is filing the 1094C Form and associated 1095C Forms.	1094C Box 2
ALEName	Employer Name Override	1094C and 1095C
ALEAddress1	Employer Address1 Override	1094C and 1095C

ALEAddress2	Employer Address2 Override	1094C and 1095C
ALECityTown	Employer City or Town Override	1094C and 1095C
ALEState	Employer State Override	1094C and 1095C
ALECountry	Employer Country Override	1094C and 1095C
ALEZip	Employer Zip code Override	1094C and 1095C
ContactPersonFirstNm	The first name of the contact person that the IRS should contact if they have questions about the submission.	1094C Box 7
ContactPersonMiddleNm	The middle name of the contact person that the IRS should contact if they have questions about the submission.	1094C Box 7
ContactPersonLastNm	The last name of the contact person that the IRS should contact if they have questions about the submission.	1094C Box 7
ContactSuffixNm	The suffix of the contact person that the IRS should contact if they have questions about the submission.	1094C file only
ContactPhoneNum	The phone number of the contact person that the IRS should contact if they have questions about the submission.	1095C Form: This phone number will appear on the top left of the 1095C form and on the 1094C form, Box 8
AuthoritativeTransmittalInd	Indicates if this is the authoritative transmittal for the ALE Member. Include **AuthoritativeTransmittalInd** with the enumeration "0" for False and "1" for True.	1094C Box 19

TotalNumOf1095Filed	If you are overriding the number of records found on the VBACAE form (such as the number of employment records), enter the count of 1095 forms. Otherwise, the system will derive this value by counting the records in VBACAE (unique employees).	1094C Box 20
AggregatedGroupMemberCd	Indicates if the employer is a member of an Aggregated ALE Group or not. Select: 1 for Yes 2 for No	1094C Box 21
QualifyingOfferMethodInd	Indicates if the large employer is eligible to use, and are using, the Qualifying Offer Method. Select: 0 for False 1 for True	1094C Box 22A
QlfyOfferMethodTrnstReliefInd	Indicates the large employer is eligible to use, and are using, the Qualifying Offer Method Transition Relief. Select: 0 for False 1 for True	1094C Box 22B
NinetyEightPctOfferMethodInd	Indicates the large employer is eligible to use, and are using, the 98% Offer Method. Select: 0 for False 1 for True	1094C Box 22D
JuratSignaturePIN	A PIN that provides attestation (signature) for the filer to the information contained in the 1094C Form and the associated 1095C Forms	1094C file only
SigPersonTitleTxt	The Title held by the owner of the JuratSignaturePIN.	1094C Signature block title

PlanStartMonth	Fill in this value if your organization would like to have Plan Start Month printed on your 1095C forms. This is a mandatory field for TY 2020 and 2021 filing.	1095C Plan Start Month
PriorYearDataInd	Select: 0 for current filing year 1 for prior filing year	1094C file only
ReceiptID	The Receipt ID of the transmission the replacement transmissions are submitted for. This is obtained from the IRS website after the file is submitted and is used for submitting all subsequent corrections.	1094C file only
TransForeignEntityInd	"1" identifies the transmitter as a foreign entity. Do not include XML tags if the transmitter is not a foreign entity.	1094C file only
VendorCd	Identifies if software was developed by a vendor (V) or in-house (I).	V
VendorPersonFirstNm	Vendor Contact Person First Name	TBD
VendorPersonMiddleNm	Vendor Contact Person Middle Name	TBD
VendorPersonLastNm	Vendor Contact Person Last Name	TBD
VendorSuffixNm	Vendor Contact Suffix	
VendorContactPhoneNum	Vendor Contact Phone Number	TBD
SoftwareID	The Software ID assigned to the software when the software was registered and approved by the IRS.	2021 Software ID is TBD and will be included in the ACA patch
The following fields pertain to the Designated Government Entity (DGE) employer identification. This whole DGE section is optional.		
DGEBusinessNameLine1Txt	This is the Designated Government Entity business name. Maximum length is 75 characters.	1094C Box 9

DGEBusinessNameLine2Txt	Optional. Maximum length is 75 characters.	1094C Box 9
DGETINRequestTypeCd	A code to identify the TIN Request Type of the Designated Government Entity. Values allowed are: INDIVIDUAL_TIN BUSINESS_TIN UNKNOWN	1094C file only
DGEEmployerEIN	Employer Identification Number assigned by the IRS to the Designated Government Entity.	1094C Box 10
DGEAddressLine1Txt	The first line containing the street address of the Designated Government Entity. Maximum length is 35 characters.	1094C Box 11
DGEAddressLine2Txt	The second line containing the street address of the Designated Government Entity. Maximum length is 35 characters.	1094C Box 11
DGECityNm	The City of the street address of the Designated Government Entity. Maximum length is 22 characters.	1094C Box 12
DGEUSStateCd	Two-character code for the State of the street address of the Designated Government Entity.	1094C Box 13
DGEUSZIPCd	Five-digit ZIP code of the Street address of the Designated Government Entity.	1094C Box 14
DGEUSZIPExtensionCd	Four-digit ZIP Extension of the Street address of the Designated Government Entity.	1094C Box 14
DGEPersonFirstNm	The first name of the contact person for the Designated Government Entity that the IRS should contact if they have questions about the submission.	1094C Box 15
DGEPersonMiddleNm	The middle name of the contact person for the Designated Government Entity that the IRS should contact if they have questions about the submission.	1094C Box 15

DGEPersonLastNm	The last name of the contact person for the Designated Government Entity that the IRS should contact if they have questions about the submission.	1094C Box 15
DGESuffixNm	The suffix of the contact person for the Designated Government Entity that the IRS should contact if they have questions about the submission.	1094C file only
DGEContactPhoneNum	The phone number of the contact person for the Designated Government Entity that the IRS should contact if they have questions about the submission.	1094C Box 16

Authoritative Transmittal for ALE Members Filing Multiple Forms 1094C

A 1094C form must be filed when an ALE Member files one or more 1095C forms. An ALE Member can choose to file multiple 1094C forms, each accompanied by 1095C forms for a portion of its employees, provided that a 1095C form is filed for each employee for whom the ALE Member is required to file.

If an ALE Member files more than one 1094C form, one (and only one) 1094C form filed by the ALE Member must be identified on Line 19, Part I as the Authoritative Transmittal, and, on the Authoritative Transmittal, the ALE Member must report certain aggregate data for all full-time employees and all employees, as applicable.

IDIF set up and RB1094C process for multiple entity 1094C filing

Set the IDIF Authoritative Transmittal to '0' and run RB1094C for all entities. Record the Line 18 (total number of 1095C forms with this transmittal) values for each entity.

Add all Line 18 values, for all the entities, to get the total number of 1095C forms.

Make a copy or modify your IDIF for the Entity that the 1094C Authoritative transmittal will be submitted for all entities on Line 19 of the 1094C forms.

Set Authoritative Transmittal to '1' and the TotalNumOf1095Filed with the total number of 1095Cs for all entities.

Ensure that the entity with Authoritative Transmittal defined as '1' has the proper employer name, address and EIN, and re-run RB1094C for this entity.

NOTE: The Entity reporting Line 19 will report the total number of 1095Cs on Line 20 and will have Part I, Part II and Part III filled out. It will also have the AuthoritativeTransmittalInd tag on the xml file. Any other Entities will only have Part I completed on the 1094C form and will not have the tag on the xml file.

Employer Information Sources from Personality

There are four sources of Applicable Large Employer Member (Employer) Information that can be set up on IDIF using the ALEMemberSetUp field by entering the Constant Value field with:

- IDEN - ALE Member set up as Entity on IDEN. This is the default.
- IDDP - ALE Member set up as Department on IDDP.
- IDLN - ALE Member set up as Location on IDLN.
- IDGR – ALE Member set up as Group on IDGR

NOTE: The default set up is IDEN. If IDDP is used, filter by Department when RB1095C is run. If IDLN is used, filter by Location when RB1095C is run. If IDGR is used, filter by Group when RB1095C is run.

ACA EXECUTION

UBACA – Affordable Care Act Report

This report is run on a monthly basis and will report on employee data for the year/month as defined in the **Year (YYYY)** and **Month (MM***)* fields.

If IBACA has ACA categories that are using the ACA Hours **Look-Back** Rule, then the time accumulated from the months that have been defined as the Look Back period will be used to create the average hours, for the hours worked, for the month defined.

UBACA will only process employees whose assignment employment status type is Active, Pending, Leave, Unpaid Leave, Retired, Cobra and Terminated (up to the month of termination).

This report will generate a Microsoft Excel spreadsheet. This allows users to sort, manipulate or analyze data in the records. Exception messages can be viewed in the spreadsheet and exception messages can always be viewed on DMEX, VMEXF, VMEX and RMEX.

UBACA Report Criteria

Table 5: UBACA Fields

Field	Description
Entity	Mandatory. Run UBACA for only one Entity at a time.
Year (YYYY)	Enter the year to report on.
Month (MM)	Enter the month to report on.
Use Eligibility Date	Default (empty) is No. If this is set to Yes, the Eligibility Start/End dates will be used to determine when an employee is covered by a plan, rather than the Effective and Expiry dates. Although this may suit an organization's set up better, note that there is no constraint or guarantee that eligibility dates are contiguous, without gaps or without overlap. If this parameter is selected, then only those records with the eligibility dates filled in will be reviewed.
Exception Level	Defines the level of detail to be printed.

There are three tabs at the bottom of the spreadsheet:

- The **PARAMETERS** tab will show the report parameters that were selected in UBACA.
- The **RUN LOG** tab will show the execution trace and other diagnostic messages.
- The **REPORT** tab will show the data in the report.

Key Fields

Table 6: Field Descriptions

Field	Description
Full Time	The determination if an employee is full time or part time is made based on the Hours worked in the Hours field. If the hours are less than 130, then for ACA reporting purposes, the employee is Part Time. Example: there will be a No in this field.
Hours	If the IBACA ACA Hours Rule is **Monthly Measurement**, these are the hours worked in the month being reported. If the rule is **Look-Back**, then this number will represent the average hours worked during the look-back period, defined in the **Lookback Months** field.
Wage Rate	This is derived from a source based on the **ACA Wage Rule**.
Enrolled Plan	The medical benefit plan the employee is enrolled on IBEN.
Enrolled Coverage	The medical benefit plan coverage the employee is enrolled on IBEN.
Line 14 Code	This is the Line 14 code relating to the employee for the reported month
Line 16 Code	This is the Line 16 code relating to the employee for the reported month
Offered Plan	This is the medical plan that has the lowest cost for the employee. This **may not** be the same as the enrolled plan, as this information is coming from IBSC.
Offered Coverage	This is the medical plan's self-only coverage that has the lowest cost for the employee. This **may not** be the same as the enrolled plan as this information is coming from IBSC.
Coverage Rate	This is derived from the **ACA Monthly EE Prem** field on IBPN, **Coverage** tab, with the ACA Min. Value Self toggle. This will be the same for all employees enrolled in the same Plan on IBSC.
Affordability	The Yes/No option in this column is determined by the calculation done by UBACA. If 9.78% of the Wage Rate is less than the Cost, then the plan is not affordable and a No is populated in this field.

If a plan is self-insured and the employee has dependent children, this information will be shown on the report. Up to four dependents can be shown on the report. All dependents are stored in the database and will be reported on the 1095C report and are shown on the VBACAE form.

VBACAE – View ACA Monthly Data by EE

This is an employee form where the results of UBACA computations can be viewed. The UBACA report and 1094C/1095C reports get their data by reading this information.

IBACAE - Define ACA Monthly Data by EE

Data can be manually corrected in IBACAE, except for the Final toggle.

The 1095C and 1094C reports read this data and does no further computations. Consequently, what you see in the VBACAE/IBACAE forms represent what will be output.

> **Important Note:** There are no edits on this form beyond the basics required for database integrity. Users can enter any values that they wish, including linking employee contacts who may not be associated to the ACA-identified health plan.

The **Year and Month** are derived from the Year (YYYY) and Month (MM) fields on UBACA.

The **ACA Category** is read from the employee's Group form or from the Assignment form, if an override exists.

Enrolled in Plan/Coverage will show the current enrollment of the employee in the medical plan and coverage, if any.

The **Line 14** box may contain one of the following codes, and will be printed on the 1095C accordingly:

Table 7: Line 14 Codes

Code	Description
1A	Qualifying Offer: Minimum essential coverage providing minimum value offered to full-time employee with Employee Required Contribution equal to or less than 9.5% (as adjusted) of mainland single federal poverty line and at least minimum essential coverage offered to spouse and dependent(s).
1B	Minimum essential coverage providing minimum value offered to employee only
1C	Minimum essential coverage providing minimum value offered to employee and at least minimum essential coverage offered to dependent(s) (not spouse).
1D	Minimum essential coverage providing minimum value offered to employee and at least minimum essential coverage offered to spouse (not dependent(s)). Do not use code 1D if the coverage for the spouse was offered conditionally. Instead, use code 1J.
1E	Minimum essential coverage providing minimum value offered to employee and at least minimum essential coverage offered to dependent(s) and spouse. Do not use code 1E if the coverage for the spouse was offered conditionally. Instead, use code 1K.

1F	Minimum essential coverage NOT providing minimum value offered to employee, or employee and spouse or dependent(s), or employee, spouse and dependents. **NOTE:** Code 1F is not currently set by the UBACA process and must be manually set on IBACAE.
1G	Offer of coverage for at least one 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 full-time employee for any month of the calendar year (which may include one or more months in which the individual was not an employee) and who enrolled in self-insured coverage for one or more months of the calendar year. **Note.** Code 1G applies for the entire year or not at all. Therefore, if code 1G applies, an ALE Member must enter code 1G on line 14 in the "All 12 Months" column or in each separate monthly box (for all 12 months).
1H	No offer of coverage (employee not offered any health coverage or employee offered coverage that is not minimum essential coverage, which may include one or more months in which the individual was not an employee). This is set on the IEAS form. **Note:** An employee who is Terminated and offered a COBRA/Retiree continuation coverage would have Line 14 = 1H and Line 16 = 2B during the first month of retirement (transition from Active to Retiree). During the month that the employee is a Retiree for the whole month, Line 14 = 1H and Line 16 = 2A
1I	Reserved for future use.
1J	Minimum essential coverage providing minimum value offered to employee and at least minimum essential coverage conditionally offered to spouse, minimum essential coverage not offered to dependent(s).
1K	Minimum essential coverage providing minimum value offered to employee, at least minimum essential coverage offered to dependents, and at least minimum essential coverage conditionally offered to spouse.
1L	Individual coverage HRA offered to employee only with affordability determined by using employee's primary residence location ZIP code.
1M	Individual coverage HRA offered to employee and dependent(s) (not spouse) with affordability determined by using employee's primary residence location ZIP code.
1N	Individual coverage HRA offered to employee, spouse, and dependent(s) with affordability determined by using employee's primary residence location ZIP code.
1O	Individual coverage HRA offered to employees only using the employee's primary employment site ZIP code affordability safe harbor.
1P	Individual coverage HRA offered to employee and dependent(s) (not spouse) using the employee's primary employment site ZIP code affordability safe harbor.

1Q	Individual coverage HRA offered to employee, spouse, and dependent(s) using employee's primary employment site ZIP code affordability safe harbor.
1R	Individual coverage HRA that is NOT affordable offered to employee; employee and spouse, or dependent(s); or employee, spouse and dependents
1S	Individual coverage HRA offered to an individual who was not a full-time employee.
1T	Individual coverage HRA offered to employee and spouse (no dependents) with affordability determined using employee's primary residence ZIP code.
1U	Individual coverage HRA offered to employee and spouse (no dependents) using employee's primary employment site ZIP code affordability safe harbor.
1V	Reserved for future use.
1W	Reserved for future use.
1X	Reserved for future use.
1Y	Reserved for future use.
1Z	Reserved for future use.

Note: Line 14 codes 1L to 1U are not supported in the 2021 ACA patch

The **Line 16** box may contain one of the following codes, and will be printed on the 1095C accordingly:

Table 8: Line 16 Codes

Code	Description
2A	Employee not employed during the month. 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.
2B	Employee not a full-time employee. 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 (so that the offer of coverage or coverage would have continued if the employee had not terminated employment during the month).

2C	Employee enrolled in health coverage offered. Enter code 2C for any month in which the employee enrolled for each day of the month in health coverage offered by the ALE Member, regardless of whether any other code in Code Series 2 might also apply (for example, the code for a section 4980H affordability safe harbor) except as provided below. Do not enter code 2C on line 16 for any month in which the multiemployer interim rule relief applies (enter code 2E). Do not enter code 2C on line 16 if code 1G is entered on line 14. Do not enter code 2C on line 16 for any month in which a terminated employee is enrolled in COBRA continuation coverage or other post-employment coverage (enter code 2A). Do not enter code 2C on line 16 for any month in which the employee enrolled in coverage that was not minimum essential coverage.
2D	Employee in a section 4980H(b) Limited Non-Assessment Period. Enter code 2D for any month during which an employee is in a section 4980H(b) Limited Non-Assessment Period. If an employee is in an initial measurement period, enter code 2D (employee in a section 4980H(b) Limited Non-Assessment Period) for the month, and not code 2B (employee not a full-time employee). For an employee in a section 4980H(b) Limited Non-Assessment Period for whom the ALE Member is also eligible for the multiemployer interim rule relief for the month, enter code 2E (multiemployer interim rule relief) and not code 2D (employee in a section 4980H(b) Limited Non-Assessment Period)
2E	Multiemployer interim rule relief. Enter code 2E for any month for which the multiemployer arrangement interim guidance applies for that employee, regardless of whether any other code in Code Series 2 (including code 2C) might also apply.
2F	Section 4980H affordability Form W-2 safe harbor.
2G	Section 4980H affordability federal poverty line safe harbor.
2H	Section 4980H affordability rate of pay safe harbor.
2I	Reserved for future use.

Important Note: Line 16 will be blank 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.

The **ACA Period** is populated by UBACA only when a look-back measurement period is selected for an employee:

Table 9: ACA Period Descriptions

ACA Period	Description
Administration Period	For ongoing employees, this is the period following the end of the measurement period and ending immediately before the stability period.
Initial Period	For new hires, starting on the fourth full calendar month to the end of the Lookback month.
Non Assessment Period	For new hires, their first partial month and the first three full calendar months.
Stability Period	A full time employee is put into a stability period for the duration of one year, based on the date that is stamped on IEEI. To remove an employee from a stability period, remove this date. When an employee is in a stability period, no computations are made to hours worked or wages, as the previous month's values will be used. Note: After completing the previous year for a Look-Back category, this date will be used going forward.

Offered Plan/Coverage will show the medical plan/coverage that has the lowest cost, offered to the employee.

Coverage Rate is the ACA Monthly EE Premium of the plan/coverage that has the lowest cost, offered to the employee.

Wage Rate is the rate of pay considered by ACA depending on the ACA Wage Rule.

Hours is the calculated ACA worked hours based on the ACA Hours Rule.

FT will be toggled ON if UBACA determines that the employee is Full Time, (has worked an average of more than 130 hours per month).

The lower section of this form will show any dependents if:

- The plan is designated as ACA Self Insured in IBPN, and
- There are dependents defined on the IECT form with the **Dependent** Field set to YES and,
- The dependents are associated with the Medical plan on IBRA at a coverage rate greater than 0 (or null).

Note: When UBACA is run for the months that are in an employee's Stability Period, no data is recalculated by UBACA. Current data for the month will be copied from the data generated when the stability period was first initiated.

IEEI – Employment Information

A date will be added to ACA Stability Date field on IEEI only when the ACA Category in IBACA is using the Look Back method. The ACA Stability Date is derived by UBACA and inserted into this field. This is the start date of the Stability Period which will extend forward for the number of months defined on IBACA.

During this period UBACA will not recalculate hours worked or a wage rate to determine if the employee is FT or PT or whether the medical coverage is 'Affordable.' The employee's ACA status is fixed as of this date and will extend to the end of the Stability Period when a new measurement period will determine the next stability date and ACA status. During a new employee's UBACA processing, there will be no stability date entered until the last month of the Look Back period has been reached.

IEPW2 / WEPW2 / WMPW2 – Maintain Employee W-2 Consent

Employees can receive an electronic W2 and 1095C form from Self Service. These forms allow employees to provide consent, or withdraw their consent, to printing their W2 and 1095C forms using Self Service. Employers can manage the consent for employees to receive electronic W2 and 1095C forms.

Producing the 1095C Form

RB1095C and RB1095SM

These functions and reports will create the 1095C form, except for employees with electronic consent in the following releases of Personality:

Table 10: Function Descriptions

Function	Description
RB1095C	Produces the form on a blank 8½" x 11" paper, and can be printed double sided (duplex).
RB1095SM	Produces the form single sided on an 11" x 14" self-mailer, form MW1095CBF (from RR Donnelley) or equivalent.

The 1095C form for employees is produced on blank paper using the RB1095C/RB1095SM programs. These programs read the data from VBACAE and produces one page per employee (additional pages as required for overflow of dependents).

RB1095C Report Criteria

Table 11: RB1095C Report Criteria

Field	Description
Entity	Defines the Entity the 1095C forms are produced for
Year (YYYY)	Defines the year the 1095C forms are produced for
As of Date	This parameter is used to retrieve the current Assignment and Group information for an employee, as of the date defined
Final (check toggle)	If set to "Y", the Final toggle in VBACAE/IBACAE will be checked. The Default value is 'N'
Corrected	If this value is set to "Yes" the 1095C form will be printed with a check mark in the CORRECTED field.
Interface Code	The name of the IDIF definition that is used to create the 1094C form/file. The HL supplied IDIF is HL$ACA-1094C.
Hide SSN	When set to "Y" Social Security Numbers are obfuscated with leading "X"s.
Blank Out L16(14=1a)	When set to "Y" the Line 16 value will be blanked out when Line 14 is set to 1A. Default value is "N"

Override Line 16	When set to "Y" Line 16 will still be populated even if the Minimum Essential Coverage Offer (MEC) is less than 95% of the full-time employees in the system and the MEC indicator 'No' box is toggled on the 1094c form Part III.
Skip Part Time EE	When set to "Y" 1095C will not include employees who were not full-time employees in any month of the year and were not enrolled in an ACA benefit plan.
Sort By	How the 1095C forms should be sorted. The available options are: • Pay Destination + Department Code + Last Name • Pay Destination + Last Name • Auth Area + Last Name • Last Name. This is the default if none of the above options are chosen.

Report Filters

These filters can be used to produce a subset of 1095C forms for specific employees or groups of employees.

NOTE:

- If ALEMemberSetUp is set up with IDLN then the **Location** filter should be defined.
- If ALEMemberSetUp is set up with IDDP then the **Department** filter should be defined.
- If ALEMemberSetUP is set up with IDGR then the Group filter should be defined

The RB1095C process will produce a PDF file that contains a 1095C form for each employee. This can be printed on blank paper with the instructions printed on the back (if printing duplex).

If applicable, a continuation page for Part III Covered Individuals will be printed following the 1095C form.

Figure 2: Generated 1095

Instructions for Recipient

You are receiving this Form 1095-C because your employer is an Applicable Large Employer subject to the employer shared responsibility provisions in the Affordable Care Act. This Form 1095-C includes information about the health insurance coverage offered to you by your employer. Form 1095-C, Part II, includes information about the coverage, if any, your employer offered to you and your spouse and dependent(s). If you purchased health insurance coverage through the Health Insurance Marketplace and wish to claim the premium tax credit, this information will assist you in determining whether you are eligible. For more information about the premium tax credit, see Pub. 974, Premium Tax Credit (PTC). You may receive multiple Forms 1095-C if you had multiple employers during the year that were Applicable Large Employers (for example, you left employment with one Applicable Large Employer and began a new position of employment with another Applicable Large Employer). In that situation, each Form 1095-C would have information only about the health insurance coverage offered to you by the employer identified on the form. If your employer is not an Applicable Large Employer, it is not required to furnish you a Form 1095-C providing information about the health coverage it offered.

In addition, if you, or any other individual who is offered health coverage because of their relationship to you (referred to here as family members), enrolled in your employer's health plan and that plan is a type of plan referred to as a "self-insured" plan, Form 1095-C, Part III, provides information about you and your family members who had certain health coverage (referred to as "minimum essential coverage") for some or all months during the year. If you or your family members are eligible for certain types of minimum essential coverage, you may not be eligible for the premium tax credit.

If your employer provided you or a family member health coverage through an insured health plan or in another manner, you may receive information about the coverage separately on Form 1095-B, Health Coverage. Similarly, if you or a family member obtained minimum essential coverage from another source, such as a government-sponsored program, an individual market plan, or miscellaneous coverage designated by the Department of Health and Human Services, you may receive information about that coverage on Form 1095-B. If you or a family member enrolled in a qualified health plan through a Health Insurance Marketplace, the Health Insurance Marketplace will report information about that coverage on Form 1095-A, Health Insurance Marketplace Statement.

TIP *Employers are required to furnish Form 1095-C only to the employee. As the recipient of this Form 1095-C, you should provide a copy to any family members covered under a self-insured employer-sponsored plan listed in Part III if they request it for their records.*

Additional information. For additional information about the tax provisions of the Affordable Care Act (ACA), including the individual shared responsibility provisions, the premium tax credit, and the employer shared responsibility provisions, visit *www.irs.gov/ACA* or call the IRS Healthcare Hotline for ACA questions (800-919-0452).

Part I. Employee
Lines 1–6. Part I, lines 1 through 6, reports information about you, the employee.
Line 2. This is your social security number (SSN). For your protection, this form may show only the last four digits of your SSN. However, the employer is required to report your complete SSN to the IRS.

Part I. Applicable Large Employer Member (Employer)
Lines 7–13. Part I, lines 7 through 13, reports information about your employer.
Line 10. This line includes a telephone number for the person whom you may call if you have questions about the information reported on the form or to report errors in the information on the form and ask that they be corrected.

Part II. Employer Offer of Coverage, Lines 14–17
Line 14. The codes listed below for line 14 describe the coverage that your employer offered to you and your spouse and dependent(s), if any. (If you received an offer of coverage through a multiemployer plan due to your membership in a union, that offer may not be shown on line 14.) The information on line 14 relates to eligibility for coverage subsidized by the premium tax credit for you, your spouse, and dependent(s). For more information about the premium tax credit, see Pub. 974.

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. For information on the adjustment of the 9.5%, visit IRS.gov.
1B. Minimum essential coverage providing minimum value offered to you and minimum essential coverage NOT offered to your spouse or dependent(s).
1C. Minimum essential coverage providing minimum value offered to you and minimum essential coverage offered to your dependent(s) but NOT your spouse.
1D. Minimum essential coverage providing minimum value offered to you and minimum essential coverage offered to your spouse but NOT your dependent(s).
1E. Minimum essential coverage providing minimum value offered to you and minimum essential coverage offered to your dependent(s) and spouse.
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).
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.
1H. No offer of coverage (you were NOT offered any health coverage or you were offered coverage that is NOT minimum essential coverage).
1I. Reserved for future use.
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).
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).
1L. Individual coverage health reimbursement arrangement (HRA) offered to you only with affordability determined by using employee's primary residence ZIP code.
1M. Individual coverage HRA offered to you and dependent(s) (not spouse) with affordability determined by using employee's primary residence ZIP code.
1N. Individual coverage HRA offered to you, spouse, and dependent(s) with affordability determined by using employee's primary residence ZIP code.
1O. Individual coverage HRA offered to you only using the employee's primary employment site ZIP code affordability safe harbor.
1P. Individual coverage HRA offered to you and dependent(s) (not spouse) using the employee's primary employment site ZIP code affordability safe harbor.
1Q. Individual coverage HRA offered to you, spouse, and dependent(s) using the employee's primary employment site ZIP code affordability safe harbor.
1R. Individual coverage HRA that is NOT affordable offered to you; employee and spouse or dependent(s); or employee, spouse, and dependents.
1S. Individual coverage HRA offered to an individual who was not a full-time employee.
1T. Individual coverage HRA offered to employee and spouse (no dependents) with affordability determined using employee's primary residence ZIP code.
1U. Individual coverage HRA offered to employee and spouse (no dependents) using employee's primary employment site ZIP code affordability safe harbor.
1V. Reserved for future use.
1W. Reserved for future use.
1X. Reserved for future use.
1Y. Reserved for future use.
1Z. Reserved for future use.

Figure 3: Sample Instructions for Printing

Figure 4: Generated Part III Report

Figure 5: Part III Instructions

1095C Form Field Descriptions

Table 12: 1095 Form Field Descriptions

PART I BOX		
Field #	**Required Information**	**Retrieved from**
1	Employee Name	IEID First Name, Middle Init, Last Name
2	SSN	IEID Govt Code (may be obfuscated with XXX)
3	Street Address (EE)	IEPI Address Line 1, 2 and 3
4	City or Town (EE)	IEPI Locality
5	State or Prov (EE)	IEPI State
6	Country and ZIP (EE)	IEPI Country
7	Name of Employer	IDEN Entity Name
8	Employer Identification #	IDGV EIN associated to US Fed Regist 1
9	Street Address (ER)	IDEN Address Line 1 and 2
10	Contact telephone	IDIF Entry "ContactPhoneNum"
11	City or Town (ER)	IDEN Locality
12	State or Prov (ER)	IDEN State
13	Country and ZIP (ER)	IDEN Country/ZIP
PART II & III BOXES		
Part II Boxes and Part III box information is from the data seen in VBACAE.		
The Self-Insured toggle	Determined from IBPN **ACA Self Insured** toggle for the employee's plans to determine if the plan is Self Insured.	
Columns A, B and C in Part III	Determined from IECT entries for the Employees' dependents.	

Note: ICHRA is not applicable to Personality client, logic has not been added to UBACA to populate Line 17 ZIP Code field.

RE1095C – Print my Form 1095C

This is the Employee Self-Service form to the print 1095C form.

Table 13: RE1095C Fields

Field	Description
Year (YYYY)	Identifies the year the 1095C form is produced for.

RB1094C – Producing the 1094C Form and File

The RB1094C program reports on the data found on VBACAE and produces the Employer's 1094C form, as well as the 1094C file for submission to the IRS.

There are two methods of transmission of the 1094C file, as below. For TY 2021 filing, only UI is supported.

- A2A: Application to Application
- UI: User Interface

Note:

- Each organization must apply for, and receive, a Transmitter Control Code (TCC) to eFile your ACA submission.
- Do not modify the .xml file manually as this will corrupt the checksum

RB1094C Report Criteria

Table 14: RB1094C Report Criteria

Field	Description
Entity	Defines the Entity the 1094C report/file is produced for
Year (YYYY)	Defines the reporting year for the 1094C report/file
As of Date	This parameter is used to retrieve the current Assignment and Group information for an employee, as of the date defined
Signature Date	This date populates the Signature Date on the file
Blank Out L16(14=1a)	If set to "Y" Line 16 value will be blanked out when Line 14 is set to 1A. Default value is "N"
Override Line 16	When set to "Y" the Line 16 will still be populated even if the Minimum Essential Coverage Offer (MEC) is less than 95% of the full-time employees in the system and the MEC indicator 'No' box is toggled on the 1094c form Part III.

Skip Part Time EE	When set to "Y" 1094C will not include employees who were not full-time employees in any month of the year and were not enrolled in an ACA benefit plan.
Corrected Form	Defines which ACA form is being corrected: None, 1094C or 1095C
File Type	Defines the file type for Federal or for CA FTB
Transmission Type	Defines the transmission type: C- Correction, O-Original, R-Replacement
Replacement Type	Defines the replacement type: Submission Replacement, Transmission Replacement
Test File Code	Defines the file code type: P-Production, T-AATS
Interface Code	Defines the name of the IDIF definition that is used to create the 1094C form/file. The HL supplied IDIF is HL$ACA1094C-2021.
Directory Name	Defines the directory where the 1094C file will be stored. The file name has a fixed name format.
Sort By	Defines how the employees will be sorted in the 1094C file.
Exception Level	Defines the level of detail to be printed.

Report Filters

Use these filters to restrict the employees that are included in the 1094C report/file.

Any error messages will be output into the run log, which can be viewed on DMEX, VMEX, VMEXF or running RMEX.

The 1094C File is named using the following naming convention:

> 1094C_Request_XXXXX_20211018T18103200Z.xml

Where XXXXX is your Transmitter Control Code (TCC) and 20211018T18103200 will be replaced with the date/time that the file is created.

The manifest file is created using the naming convention and the full 1094C report is produced.

120118

Form **1094-C** Department of the Treasury Internal Revenue Service	**Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns** ► Go to *www.irs.gov/Form1094C* for instructions and the latest information.	☐ CORRECTED	OMB No. 1545-2251 20**21**

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.)	

For Official Use Only

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   .   .   .   .   ☐

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.** Reserved   ☐   **C.** Reserved   ☐   **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   Form **1094-C** (2021)

Figure 6: 1094-C Form

120218

Form 1094-C (2021)

Part III   ALE Member Information—Monthly

		(a) Minimum Essential Coverage Offer Indicator		(b) Section 4980H Full-Time Employee Count for ALE Member	(c) Total Employee Count for ALE Member	(d) Aggregated Group Indicator	(e) Reserved
		Yes	No				
23	All 12 Months	☐	☐			☐	
24	Jan	☐	☐			☐	
25	Feb	☐	☐			☐	
26	Mar	☐	☐			☐	
27	Apr	☐	☐			☐	
28	May	☐	☐			☐	
29	June	☐	☐			☐	
30	July	☐	☐			☐	
31	Aug	☐	☐			☐	
32	Sept	☐	☐			☐	
33	Oct	☐	☐			☐	
34	Nov	☐	☐			☐	
35	Dec	☐	☐			☐	

Form **1094-C** (2021)

Figure 7: 1094-C Part III Form

120316

Form 1094-C (2021)

Page **3**

Part IV	Other ALE Members of Aggregated ALE Group

Enter the names and EINs of Other ALE Members of the Aggregated ALE Group (who were members at any time during the calendar year).

	Name	EIN		Name	EIN
36			51		
37			52		
38			53		
39			54		
40			55		
41			56		
42			57		
43			58		
44			59		
45			60		
46			61		
47			62		
48			63		
49			64		
50			65		

Form **1094-C** (2021)

Figure 8: 1094-C Part IV Form

1094C Form Field Descriptions

Table 15: 1094C Form Field Descriptions Part I and II

PART I Boxes		
Field #	Required Information	Retrieved from
1	Name of ALE Member (Employer)	IDEN Entity Name
2	Employer Identification number	IDGV for US Fed Regist 1. If there are more than one, then it is retrieved from IDIF EmployerEIN
3	Street Address	IDEN location address
4	City or town	IDEN location address
5	State or Province	IDEN location State
6	Country and ZIP	IDEN location Country and Zip
7	Name of Person to Contact	IDIF ContactPersonFirstNm/ ContactPersonMiddleNm/ ContactPersonLastNm/ ContactSuffixNm
8	Contact telephone number	IDIF ContactPhoneNum
9	Name of DGE	IDIF DGEBusinessNameLine1Txt
10	Employer Identification number	IDIF DGEEmployerEIN
11	Street address	IDIF DGEAddressLine1Txt/ DGEAddressLine2Txt
12	City or town	IDIF DGECityNm
13	State or province	IDIF DGEUSStateCd
14	Country and ZIP	IDIF DGEUSZIPCd
15	Name of person to contact	IDIF DGEPersonFirstNm/ DGEPersonMiddleNm/ DGEPersonLastNm/ DGESuffixNm
16	Contact telephone number	IDIF DGEContactPhoneNum
17	Reserved	
18	Total number of 1095C forms	Counted from the file

19	Is this the authoritative transmittal	IDIF AuthoritativeTransmittalInd
PART II Boxes		
20	Total number of 1095C forms	Counted from the file
21	Is ALE member part of an ALE group	IDIF AggregatedGroupMemberCd
22A	Certificate: Qualifying offer	IDIF QualifyingOfferMethodInd
22B	Reserved	
22C	Reserved	
21D	Certificate: 98% offer	IDIF NinetyEightPctOfferMethodInd
	Signature Title	IDIF SigPersonTitleTxt
	Signature Date	RB1094C parameter

Table 16: 1094C Form Field Descriptions Part III

PART III Boxes		
Part III boxes come from the data seen on VBACAE		
Column A		Yes or No
Column B	Full time EE count	Count of employees on VBACAE for each month, who are not in a Non Assessment period, and who are defined as full time.
Column C	Total Count	Count of employees on VBACAE for each month
Column D	Aggr Group Ind	Not used at this time
Column E	Reserved	

California FTB ACA Filing

2021

IMLN – Preloaded Lexicon

01 - IRS XML File – Used for Federal 1094C File

02 - California FTB XML File – Used for the Production California 1094C File

03 - California FTB Test File - Used for the Test California 1094C File

IDIF – Preloaded Interface Files

HL$ACA-1094C-CA-2021 – Used for Production 1094C File Generation

HL$ACA-1094C-CA-2021-TEST-5 – Used for Test 1094C File Generation

HL$ACA-1094C-CA-2021-TEST-5C – Used for Test 1094C Correction File Generation

Setup and 1094C File Generation

1. Make a copy of the Preloaded Interfaces in IDIF
    a. XYZ$ACA-1094C-CA-2021
    b. XYZ$ACA-1094C-CA-2021-TEST-5
    c. XYZ$ACA-1094C-CA-2021-TEST-5C
2. Do the Test Scenario 5
    a. IDIF - Set up the TCC number on the XYZ$ACA-1094C-CA-2021-TEST-5 file
        i. Field 2: TCC (e.g. 001B7 is NeoGov's test CA-TCC)
    b. Run RB1094C for Test 5
        i. File Type: California FTB Test File
        ii. Interface Code: XYZ$ACA-1094C-CA-2021-TEST-5
    c. Validate the files
        i. Manifest Schema: FileExchange-fx_2021_20210601\fx_2021\TransmissionManifest.xsd
        ii. Transmission Schema: InformationReturns_v1.0_20211001\InformationReturns_v1.0\Return109495C\HealthCareReturn109495CTransmission.xsd
    d. Submit Test 5 Scenario to FTB
        i. Once accepted, take note of the ReceiptID

3. Do the Test Scenario 5C
   a. IDIF – Set up the TCC number on the XYZ$ACA-1094C-CA-2021-TEST-5C file
      i. Field 2: TCC (e.g. 001B7 is NeoGov's test CA-TCC)
   b. IDIF - Use the accepted Test 5 ReceiptID to update XYZ$ACA-1094C-CA-2021-TEST-5C
      i. Field 400: ReceiptID
   c. Run RB1094C for Test 5C
      i. File Type: California FTB Test File
      ii. Interface Code: XYZ$ACA-1094C-CA-2021-TEST-5C
   d. Validate the files
      i. Manifest Schema: FileExchange-fx_2021_20210601\fx_2021\TransmissionManifest.xsd
      ii. Transmission Schema: InformationReturns_v1.0_20211001\InformationReturns_v1.0\Return109495C\HealthCareReturn109495CTransmission.xsd
   e. Submit Test 5C Scenario to FTB
      i. Once accepted, you will receive your Production CA-TCC
4. Do the Production File
   a. IDIF – Set up the TCC number on the XYZ$ACA-1094C-CA-2021 file
      i. Field 2: TCC Use Production CA-TCC
   b. Run RB1094C for Production File
      i. File Type: California FTB XML File
      ii. Transmission type: O - Original
      iii. Interface Code: XYZ$ACA-1094C-CA-2021
      iv. Test File Code: P- Production
   c. Validate the files
      i. Manifest Schema: FileExchange-fx_2021_20210601\fx_2021\TransmissionManifest.xsd
      ii. Transmission Schema: InformationReturns_v1.0_20211001\InformationReturns_v1.0\Return109495C\HealthCareReturn109495CTransmission.xsd
   d. Submit Production File to FTB
      i. Once accepted, take note of your Acknowledgement Receipt ID
      ii. If Rejected, take noted of the first Rejected Receipt ID and use this on the IDIF file until an Acceptance or Acceptance with Error is received.
      iii. If Acceptance with Error, take note of the Receipt ID and use this on the IDIF file for the generation of your Correction File

ACA Tax Year 2021 Updates

- AIR TCCs for Transmitters and Issuers that are in Production status will remain in Production status. No additional testing is needed for Tax Year 2021.
- Software Developers need to update their ACA Application for TCC each year to obtain a new software identification number for the new tax year
- Software Developers who passed testing for any tax year ending after December 31, 2014 do not need to test for the current tax year. Software IDs are scheduled to move to Production one week from the date the software IDs are assigned.
  - When the 2021 software packages are added, Responsible Officials will need to re-sign the ACA Application for TCC.
  - AIR Transmissions (both live and test) will reject If the ACA Application for TCC is not signed and in Completed status.
- Allow 48 hours before transmitting to Production after passing any required testing.

2021

To generate tax year 2021 returns in AATS starting November 2, 2021, use:

- Manifest file from tax year 2021 schema package
- Form data file from tax year 2021 schema package
- PaymentYr value "2021"
- PriorYearDataInd value "1"
- Software Id for 2021 (2021 software Ids start with 21XXXXXXXX)

2020

To generate tax year 2020 returns in AATS starting November 2, 2021, use:

- Manifest file from tax year 2021 schema package
- Form data file from tax year 2020 schema package
- PaymentYr value "2020"
- PriorYearDataInd value "1"
- Software Id for 2020 (2020 software Ids start with 20XXXXXXXX)

2019

To generate tax year 2019 returns in AATS starting November 2, 2021, use:

- Manifest file from tax year 2021 schema package
- Form data file from tax year 2019 schema package
- PaymentYr value "2019"
- PriorYearDataInd value "1"
- Software Id for 2019 (2019 software Ids start with 19XXXXXXXX)

2018

To generate tax year 2018 returns in AATS starting November 2, 2021, use:

- Manifest file from tax year 2021 schema package
- Form data file from tax year 2018 schema package
- PaymentYr value "2018"
- PriorYearDataInd value "1"
- Software Id for 2018 (2018 software Ids start with 18XXXXXXXX)

2017

To generate tax year 2017 returns in AATS starting November 2, 2021, use:

- Manifest file from tax year 2021 schema package
- Form data file from tax year 2017 schema package
- PaymentYr value "2017"
- PriorYearDataInd value "1"
- Software Id for 2017 (2017 software Ids start with 17XXXXXXXX)

2016

To generate tax year 2016 returns in AATS starting November 2, 2021, use:

- Manifest file from tax year 2021 schema package
- Form data file from tax year 2016 schema package
- PaymentYr value "2016"
- PriorYearDataInd value "1"
- Software Id for 2016 (2016 software Ids start with 16XXXXXXXX)

Determining Line 14 Codes

The UBACA program will determine the Line14 and Line16 Codes for the 1094C/1095C forms and file. The codes below reflect the order that they are determined on the example situations.

Line 14 Codes

Table 17: Line 14 Codes

Situation	Line14 Code
IEAS Override flag is set to No Offer	1H
Employee is terminated prior to the first day of the month and they are not in an employment status of COBRA or Retiree type.	1H
Employee is hired this month and is therefore in the initial measurement period.	1H
Employee who is Terminated and offered a COBRA/Retiree continuation coverage	1H
Employee is enrolled in a IBPN coverage defined with 1E, but the wage rule is set to Federal Poverty Line (FPL)	1A
Employee is enrolled in an IBPN coverage, is part time for all 12 months, and the policy is a Self-Insured policy.	1G will be reported on the 1095C form but may have different value on VBACAE. Value comes from IBPN coverage of highest offer (1A, 1B, 1C, 1D, 1E, 1G, 1H)
Employee is not offered any plan from IBSC	1H
Employee is enrolled in a benefit plan	Value comes from IBPN coverage of highest offer (1A, 1B, 1C, 1D, 1E, 1G, 1H)

Determining Line 16 Codes

The UBACA program will determine the Line14 and Line16 Codes for the 1094C/1095C forms and file. The codes below reflect the order that they are determined on the example situations.

Line 16 Codes

Table 18: Line 16 Codes

Situation	Line 16 Code
IEAS Override flag is set to No Offer.	Blank
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	Blank
Employee is terminated prior to the first day of the month and they are not in an employment status of COBRA or Retiree.	2A
Employee was terminated prior to this month and is not enrolled in a plan.	2A
Employee who is Terminated and offered a COBRA/Retiree continuation coverage	2A except for the transition month this will be 2B
Employee is part time and not enrolled in the minimum coverage offered (may be other coverage)	2B if not offered, safe harbor code if offered and declined
Employee is not enrolled in a plan, were terminated within the month and are not full time.	2B
Employee is enrolled in any benefit plan (not only the minimum value self-only offer)	2C
Employee is hired this month and is therefore in the initial measurement period.	2D if not offered, safe harbor code if offered and declined
Multi-employer interim rule relief. Enter code 2E for any month that the multi-employer interim guidance applies for the employee.	2E
Employee is offered coverage deemed affordable according to the Form W2 Wages rule, but is not enrolled in any plan.	2F

Employee is offered coverage deemed affordable according to the Federal Poverty Line rule, but is not enrolled in any plan.	2G
Employee is offered coverage deemed affordable according to the Rate of Pay rule, but is not enrolled in any plan.	2H

Submitting Test Files

The IRS requires that High Line, as part of the Software ID approval process, submit a series of test files with specific scenarios of data. These test files have been approved for 2021 and the 2021 Software ID is included in the ACA year end patch.

The IRS also requires employers to submit a test file, to confirm the transmission linkage.

This file must **contain no real employee data such as SSNs.**

Only Clients who will be doing the ACA file transmission for the first time under their own TCC number are required to submit a test file for 2021.

High Line provides a transmission test file for clients using Personality ACA reporting for the first time in 2021.

XML file for Test Scenario 7

Manifest_1094C_Request_TZTQ7_20211117T163458495Z.xml

1094C_Request_TZTQ7_20211117T163458495Z.xml

NOTE: Organizations need to replace our TCC with their own TCC for both:

- The .xml file name **<UniqueTransmissionId>**
- In the Manifest file **<DocumentSystemFileNm>**
- Test Scenario 7 for 2021 will be included in the upcoming ACA Software Update

AIR Errors and Submitting Replacement / Correction Files

The IRS has a defined structure for submitting replacement files for your original files, depending on what kinds of errors employers are receiving from their system. Below are the IRS types of rejection:
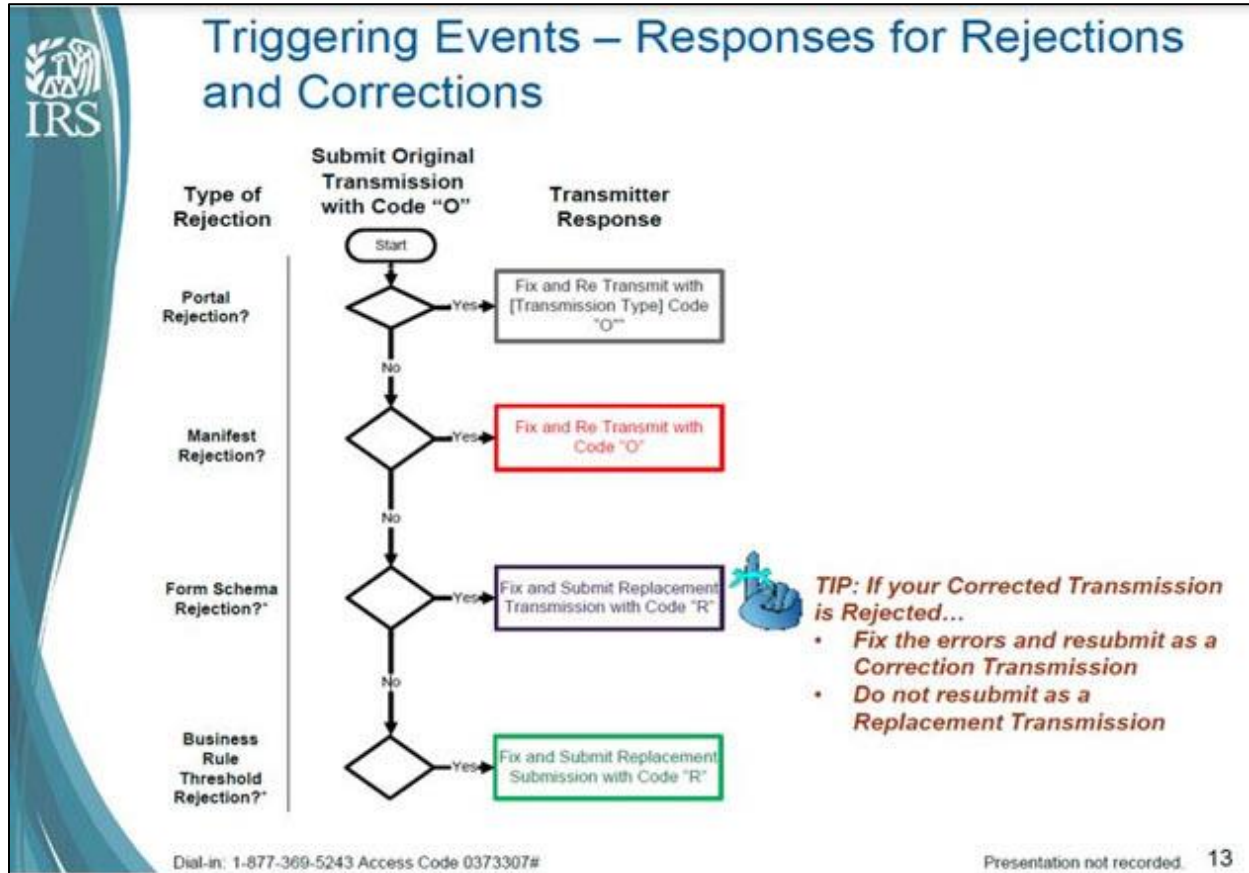
<p style="text-align:center">Table 19: Error Types and Corrections</p>

Type	Description
Portal rejection	These rejections will have an error code with a prefix of **TPE** and a receipt ID is not generated. In this case, users must correct the error and resubmit the new original file (Select Transmission Type "O").
Manifest rejection	A receipt ID is generated but the status will be rejected and your error code will have a prefix of **AIRMF**. In this case, users must correct the error and resubmit the new original file.
Form Schema rejection	Users will receive a status of rejected. The error code does not contain either **TPE** or **AIRMF** codes. In this case, users are sending a "replacement" file with the Select Transmission Type "R". The IRS states that if you are getting a rejection on a "Correction Transmission", send the replacement file as a correction (Select Transmission Type "C").
Business rule threshold rejection	Users will receive a status of Partially Accepted, as one or more submissions failed validation, and one or more passed. In this case, users must correct the error(s), and resubmit as a Replacement. (Select Transmission Type "R")
Error in Data file	If users are sending in another file with corrections to an employee's data, this is not a replacement but is a correction type. Select Transmission Type "C".

Notes:

- Corrections will have the CorrectedUniqueSubmissionID which is derived from the ReceiptID defined on IDIF.
- Corrections can also be submitted when the Status is Accepted if an organization realizes they have error in their file.
- Transmission Replacements will have the OriginalReceiptId on the Manifest File, which is derived from the ReceiptID defined on IDIF
- Submission Replacements will have the OriginalUniqueSubmissionId on the Request file, which is the ReceiptID|SubmissionId

Below is a flowchart from the IRS that may help in understanding AIR Errors and Submitting Replacement/Correction Files.

Figure 9: IRS Guide to Rejections and Corrections

Terminology

Administrative Period

An optional period of no longer than 90 days, beginning immediately following the end of a measurement period, and ending immediately before the start of an associated stability period.

An administrative period also includes the period between a new employee's start date and the beginning of the initial measurement period, if the initial measurement period does not begin on the employee's start date.

Monthly Equivalency

130 hours of service in a calendar month is treated as the monthly equivalency of at least 30 hours of service per week. The 130 hours of service applies to both the lookback measurement method and the monthly measurement method.

Full Time Employee

With respect to a calendar month, an employee who is employed and averages at least 30 hours of service per week.

Part-time Employee

A new employee who the employer reasonably expects to be employed on average less than 30 hours of service per week, or less than 130 hours per month, during the initial measurement period.

Seasonal Employee

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

Seasonal Worker

An employee who performs work on a seasonal basis, such as retail workers, employed exclusively during holiday seasons.

Ongoing Employee

An employee who has been employed for at least one complete measurement period.

Variable Hour Employee

An employee where it cannot be reasonably determined that the employee will be employed on average at least 30 hours per week, during the initial measurement period.

Initial Measurement Period

A period defined by the employer of at least three consecutive months, but not more than 12 consecutive months, used as a part of the lookback measurement method. This definition is used to describe the first lookback measurement period for a new employee or an employee returning after a break in service.

Standard Measurement Period

A period defined by the employer of at least three consecutive months, but not more than 12 consecutive months, used as a part of the lookback measurement period.

Weekly Measurement Period

Under the Weekly Measurement rule, full-time employee status is determined based on the hours of service over four weekly periods, and for certain months over five weekly periods.

For a month with four weekly periods the employee must have at least 120 hours of service.

For a month with five weekly periods, the employee must have at least 150 hours of service.

The following method is used to determine the hours of service for the weekly period:

- Beginning on the first day of the week that includes the first day of the calendar month, provided that the period over which hours are calculated does not include the week in which the last day of the month falls, unless the week ends with the last day of the month, in which case it is included.
- Users can define a specific day for the start of the week, in the **Start Day of Week** field on the IBACA form.

Limited Non-Assessment Period

A period of time during which an employer will not be subject to an assessable payment. Applies to employees in the following circumstances:

- A three full calendar month period beginning with the first full calendar month, in which an employee is first eligible for an offer of coverage, under the monthly measurement method.
- The initial three full calendar months of employment for an employee reasonably expected to be a full time employee at the start date, under the lookback measurement method.
- During the Initial Measurement Period, for a new variable hourly, seasonal or part-time employee, determined to be employed on average at least 30 hours of service a week, under the look back measurement method.
- A calendar month in which an employee's start date occurs on a day other than the first day of the month.

Stability Period

A period selected by the employer that immediately follows, and is associated with, a standard measurement period or an initial measurement period, and is used by the employer as a part of the lookback measurement method. The stability period cannot be less than six months or greater than 12 months.

Hour of Service

Each hour for which an employee is paid, or is entitled to be paid, for performance of duties, or for a period of time during which no duties were performed due to vacation, holiday, illness, disability, layoff, jury duty, military duty, or a leave of absence.

Data Structures

P2K_BE_ACA_CATEGORIES

Maintained by IBACA

Table 20: P2K_BE_ACA_CATEGORIES

Name	Required	Type	Description
ID	Y	NUMBER(10)	Internal unique identifier
ACA_CATEGORY_CODE	Y	VARCHAR2(16)	Category Code
CREATE_USER	Y	VARCHAR2(30)	Internal audit field
CREATE_DATE	Y	DATE	Internal audit field
CHANGE_USER	Y	VARCHAR2(30)	Internal audit field
CHANGE_DATE	Y	DATE	Internal audit field
DEN_ID		NUMBER(10)	Link to IDEN Entity
DSP_ID		NUMBER(10)	Link to IDSP State
DUN_ID		NUMBER(10)	Link to IDUUN Unit
PEL_ID_HOURS		NUMBER(10)	Link to IPPE Element for Hours
PEL_ID_WAGES		NUMBER(10)	Link to IPPE Element for Wages
ACA_BARGAINING		VARCHAR2(2)	Lexicon: Bargaining	Non Bargaining Unit
ACA_HOURS_RULE		VARCHAR2(2)	Lexicon: Look Back	Monthly Measurement
ACA_PAYROLL		VARCHAR2(2)	Lexicon: Hourly	Salary
ACA_WAGE_RULE		VARCHAR2(2)	Lexicon: Federal Poverty Line	Rate of Pay	Form W-2 Wages
ADMIN_PERIOD		NUMBER(5)	May not be more than 3 (months)
DESCRIPTION		VARCHAR2(50)	

INITIAL_MEASUREMENT		NUMBER(5)	Months for initial measurement period to determine employee full time status
LOOKBACK_MONTHS		NUMBER(5)	Must be between 3 and 12. Mandatory if look back hours rule is selected
MEASURE_PERIOD_START		DATE	
SEASONAL_VARIABLE		VARCHAR2(1)	
WEEKDAY		VARCHAR2(1)	
PEL_ID_LEAVES		NUMBER(10)	
SERVICE_BREAK_RULE		VARCHAR2(2)	
STABILITY_PERIOD		NUMBER(5)	

P2K_BE_MONTHLY_DATA

Created by UBACA / Viewed through VBACAE

Table 21: P2K_BE_MONTHLY_DATA

Name	Required	Type	Description
ID	Y	NUMBER(10)	Internal unique identifier
EEM_ID	Y	NUMBER(10)	Link to IEEI Employment
BACA_ID	Y	NUMBER(10)	Link to IBACA Category Code
MEX_ID	Y	NUMBER(10)	Link to the UBACA Execution that created this data
YEAR	Y	NUMBER(5)	The year this data applies to.
MONTH	Y	NUMBER(5)	The month this data applies to.
CREATE_USER	Y	VARCHAR2(30)	Internal audit field
CREATE_DATE	Y	DATE	Internal audit field
CHANGE_USER	Y	VARCHAR2(30)	Internal audit field
CHANGE_DATE	Y	DATE	Internal audit field

BCG_ID_COVERED_BY		NUMBER(10)	Link to IBPN Coverage for minimum cost coverage
BCG_ID_ENROLLED		NUMBER(10)	Link to IBPN Coverage the employee is actually enrolled in
ACA_PERIOD		VARCHAR2(4)	Link to IBPN Coverage for minimum cost coverage
COVERAGE_RATE		NUMBER(18,6)	Rate of that selected Coverage Code
FINAL		VARCHAR2(1)	A flag to indicate if a subsequent UBACA run can simply read this data rather than re-compute it
HOURS		NUMBER(7,2)	Hours worked this month
LINE14_CODE		VARCHAR2(2)	A value from 1A to 1K corresponding to the appropriate 1095C coverage indicator
LINE16_CODE		VARCHAR2(2)	A value from 2A to 2I corresponding to the appropriate 1095C employment indicator
WAGE_RATE		NUMBER(18,6)	Wage rate for this month
FULL_TIME		VARCHAR2(1)	A toggle to indicate if the employee is considered full-time for this month.
BCG_ID		NUMBER(10)	
ACA_MONTH		VARCHAR2(16)	

P2K_BE_ACA_DEPENDENTS

Created by UBACA / Viewed through VBACAE

Table 22: P2K_BE_ACA_DEPENDANTS

| Name	Required	Type	Description
ID	Y	NUMBER(10)	Internal unique identifier
BACAM_ID	Y	NUMBER(10)	Internal Link to MONTHLY DATA
BBR_ID	Y	NUMBER(10)	Internal link to IBRP (Recipient)
CREATE_USER	Y	VARCHAR2(30)	Internal audit field
CREATE_DATE	Y	DATE	Internal audit field
CHANGE_USER	Y	VARCHAR2(30)	Internal audit field
CHANGE_DATE	Y	DATE	Internal audit field
COVERED	Y	VARCHAR2(1)	Is this dependent covered or not

Entity-Relationship Diagram (ERD)
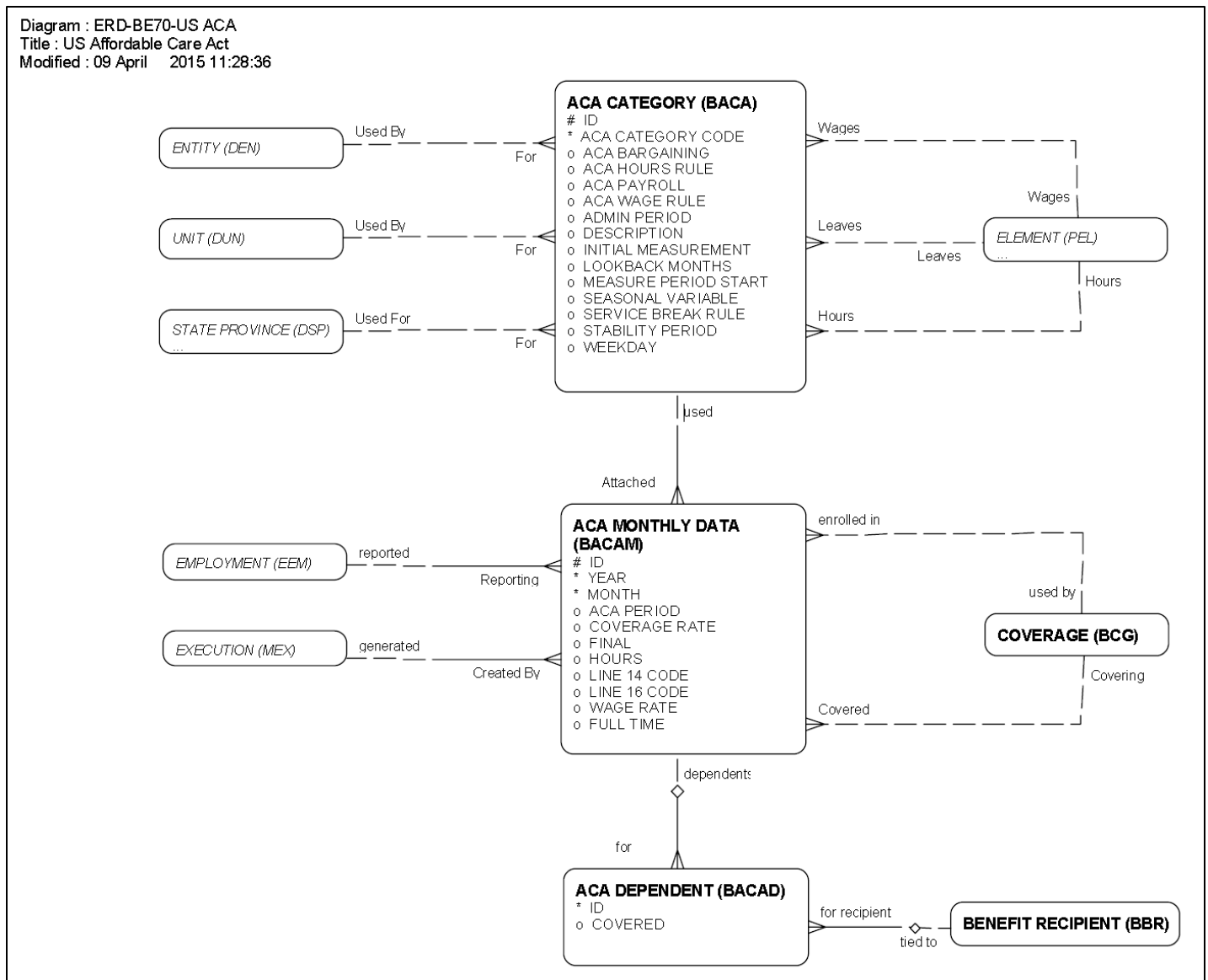
Figure 10: Entity Relationship Diagram