



MARSH & MCLENNAN  
AGENCY

# ACA Reporting IRS Form Code Breakdown 1095-C / Part II

Part II Employee Offer of Coverage	Plan Start Month (enter 2-digit number):												
	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)													
15 Employee Required Contribution (see instructions)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16 Section 4980H Safe Harbor and Other Relief (enter code, if applicable)													

Series 1 Codes (Line 14)

Series 2 Codes (Line 16)

Offer of Coverage – Code Series 1	
1A	Qualifying Offer: MEC providing minimum value is offered to the employee at a cost that does not exceed the FPL safe harbor, and at least MEC is offered to spouse and dependents. Code 1A may be used for certain months even if the employee did not receive a Qualifying Offer the entire year.
1B	Offer of MEC providing minimum value to employee only.
1C	Offer of MEC providing minimum value to employee and at least MEC offered to dependent children (not spouse).
1D	Offer of MEC providing minimum value to employee and at least MEC offered to spouse (not dependent children).
1E	Offer of MEC providing minimum value to employee and at least MEC offered to spouse and dependent children.
1F	Offer of MEC <b>NOT</b> providing minimum value offered to employee, regardless of whether coverage is also offered to spouse and dependent children.
1G	Used for an individual who was not a full-time employee for any month of the calendar year and who enrolled in <b>self-insured coverage</b> for one or more months. Code 1G must be used for the entire year if it applies (i.e., the employer must enter it on line 14 in the "All 12 Months" column or in each separate monthly box).
1H	No offer of coverage (use this code unless the employee was offered MEC that would have been in effect for every day of the month).
1I	Reserved (not applicable after 2015).
1J	MEC providing minimum value offered to employee and at least MEC <b>conditionally</b> offered to spouse (MEC not offered to dependent children).
1K	MEC providing minimum value offered to employee; at least MEC offered to dependent children; and at least MEC <b>conditionally</b> offered to spouse.

Safe Harbor and Other Relief – Code Series 2	
2A	Employee not employed on any day of the calendar month.
2B	Employee not a full-time employee that month. Also use for employees who terminates mid-month if they were offered coverage that would have continued through the end of the month, had they remained employed.
2C	Employee enrolled in health coverage offered for each day of the month, regardless of whether any other code might also apply. Do not enter code 2C when using: multiemployer plan relief (enter code 2E); code 1G in line 14 (leave blank); or any month in which a terminated employee is enrolled in COBRA or other post-employment coverage (enter code 2A).
2D	Employee in a limited non-assessment period ("LNAP"), such as an initial measurement period or waiting period. Do not enter code 2D when using multiemployer plan relief (enter code 2E).
2E	Multiemployer interim rule relief applies. Use this code over any other for any month in which it applies.
2F	W-2 affordability safe harbor applies for this employee for the year. If used, it must be used for all months of the year for which the employee is offered health coverage.
2G	Federal poverty line ("FPL") safe harbor applies for any month(s).
2H	Rate of pay safe harbor applies for this employee for any month(s).