

FORM 1095-C
EMPLOYER-PROVIDED HEALTH INSURANCE OFFER & COVERAGE

Line 14 – Code Series 1 (Offer of Coverage)

Code	Description
1A	Qualifying Offer: Minimum essential coverage ("MEC") providing minimum value ("MV") offered to full-time employee with employee contribution for self-only coverage equal to or less than 9.66% mainland single federal poverty line (FPL) (for 2016), and at least MEC offered to spouse and dependent(s). If used, leave line 15 blank. (An employer may use 1A only if it checks box 22B on Form 1094-C.)
1B	MEC providing MV offered to employee only.
1C	MEC providing MV offered to employee and at least MEC to dependent(s) (not spouse).
1D	MEC providing MV offered to employee and at least MEC to spouse (not dependent(s)).
1E	MEC providing MV offered to employee and at least MEC to dependent(s) and spouse.
1F	MEC <u>not</u> providing MV offered to employee or employee and spouse and/or dependent(s).
1G	Offer of coverage to employee not a full-time employee for any month of the year and enrolled in self-insured coverage for one or more months.
1H	No offer of coverage or offered coverage that is not MEC
1I	Reserved – Not to be used
1J	MEC providing MV offered to employee and conditionally to spouse (not dependents).
1K	MEC providing MV offered to employee and conditionally to spouse and dependents.

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

Code	Description
2A	Employee not employed during the month. Employee not employed any day of the month. Do not use for the month in which an employee terminates.
2B	Employee not a full-time employee. Employee is not a full-time employee for the month and did not enroll in MEC if offered for the month. Also use 2B if an offer of coverage to a full-time employee for the month ended before the last day of month because the employee terminated employment during the month.
2C	Employee enrolled in coverage offered. Employee enrolled in coverage for every day of the month. This code usually supersedes all other codes.
2D	Employee in a section 4980H(b) Limited Non-Assessment Period. Employee in a waiting period, initial measurement period, initial administrative period, or other limited non-assessment period.
2E	Multiemployer interim rule relief. Applies only to multiemployer plans, not applicable to the State Health Plan (SHP).
2F	Section 4980H affordability Form W-2 safe harbor. Employer offered coverage affordable under the Form W-2 safe harbor, but the employee did not enroll. If used for an employee, the employer must use it for all months in which the employer offered the employee coverage.
2G	Section 4980H affordability FPL safe harbor. Employer offered coverage affordable under the federal poverty line safe harbor, but the employee did not enroll.
2H	Section 4980H affordability rate of pay safe harbor. Employer offered coverage affordable under the rate of pay safe harbor, but the employee did not enroll.
2I	Reserved – Not to be used

NOTE: This form only provides a summary of the indicator codes for Form 1095-C. Prior to completing Form 1095-C, employers should consult the Internal Revenue Service's Instructions to Form 1095-C for a complete description of the indicator codes. **NOTE:** An employer may use 2F, 2G, and 2H to indicate that an employee declined an offer of coverage. The code an employer uses depends on the reporting method or form of Transition Relief indicated on Form 1094-C, Part II, line 22.