



ACA reporting quick reference*

| IRS Revenue Code | Form # | Form name | Applies to which PEBA employers? | Responsible party | Provided to | PEBA's role | Comments |
|------------------|--------|-----------------------------------------------------------------------------------------|-------------------------------------------------------------------|-------------------|-----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6056 | 1095-C | Employer-Provided Health Insurance Offer and Coverage | Employers with 50 or more full-time equivalent employees | Employer | Full-time employees; attached to 1094-C Transmittal | PEBA will provide employers with an electronic file that contains information for their covered employees and dependents. This information is required for Section III of the form. | Form should be provided to any individual employed in a full-time position at any time during the preceding calendar year (even if the employee has since left employment or retired). |
| 6056 | 1094-C | Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Return | Employers with 50 or more full-time equivalent employees | Employer | IRS | N/A | If more than one transmittal is submitted, one form must be designated as the "authoritative" aggregate transmittal for the employer. |
| 6055 | 1095-B | Health Coverage | Employers with less than 50 full-time equivalent employees | Employer | Full-time employees; attached to 1094-B Transmittal | PEBA will provide employers with an electronic file that contains information for the employer's covered employees and dependents. This information is required for Section IV of the form. | Form should be provided to any individual employed in a full-time position at any time during the preceding calendar year (even if the employee has since left employment or retired). |
| 6055 | 1094-B | Transmittal of Health Coverage Information Return | Employers with less than 50 full-time equivalent employees | Employer | IRS | N/A | Only one transmittal can be submitted. |

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|------------------|--------|---------------------------------------------------|----------------------------------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6055 | 1095-B | Health Coverage | All Employers | Employer or Designated Governmental Entity (DGE) | Former non-Medicare eligible employees (Retirees, COBRA subscribers and Survivors); attached to the 1094-B Transmittal | <p>CG Agencies and employers who designate PEBA as their DGE*</p> <p>PEBA will complete and provide the 1095-B form to the employer's former non-Medicare eligible employees and transmit with the 1094-B. However, PEBA will only report with respect to former employees who were not active employees for any portion of the reporting period.</p> | If an employer does not or cannot designate PEBA as its DGE, PEBA will provide employers with an electronic file that contains information for the employer's former non-Medicare eligible employees and dependents. This information is required for Section IV of the form. |
| 6055 | 1094-B | Transmittal of Health Coverage Information Return | All Employers | Employer or Designated Governmental Entity (DGE) | IRS | <p>*Local subdivisions and other entities who participate pursuant to S.C. Ann 1-11-710 cannot designate PEBA to report for its former employees</p> | If an employer with less than 50 full-time equivalent employees chooses to report its former employees, submit only one 1094-B transmittal for all 1095-B forms (employees and former employees). |

*State agencies that use CG payroll should refer to the ACA reporting quick reference for "The State" ALE. This document does not constitute legal advice. Employers are encouraged to contact their own legal counsel to ensure compliance with the employer mandate.