



ACA reporting quick reference for “The State” ALE*

IRS Revenue Code	Form #	Form name	Responsible party	Provided to	PEBA’s role	Comments
6056	1095-C	Employer-Provided Health Insurance Offer and Coverage	“The State” ALE (Reporting Entity TBD)	Full-time employees; attached to 1094-C Transmittal	PEBA will provide employers with an electronic file that contains information for its 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		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	Employer	Full-time employees; attached to 1094-C Transmittal	PEBA will complete and provide the 1095-B form to former non-Medicare eligible employees of the State ALE and transmit the form with the 1094-B. However, PEBA will only report with respect to former employees that were not employed by a member of the State ALE for any portion of the reporting period.	A DGE form is not required.
6055	1094-B	Transmittal of Health Coverage Information Return	Employer	IRS		

*The State ALE is comprised of all state agencies that use the same “EIN” and share a common payroll system (CG Payroll).