



	Exchange Coverage	Fully Insured < 50 FTEs	Fully Insured 50+ FTEs (ALEs)	Self Funded < 50 FTEs	Self Funded 50+ FTEs (ALEs)
Forms Sent to Employees	1095A	1095B	1095B & 1095C (Parts I & II)	1095B	1095C (Parts I, II & III)
Filed by	Exchange	Insurer	Insurer / Employer	Plan Sponsor (typically Employer)	Plan sponsor (typically Employer)
Forms Sent to the IRS	1094A	1094B	1094B (with copies of all 1095Bs) / 1094C (with copies of all 1095Cs)	1094B (with copies of all 1095Bs)	1094C (with copies of all 1095Cs)
Filed by	Exchange	Insurer	Insurer / Employer	Plan Sponsor (typically Employer)	Plan sponsor (typically Employer)
Deals with	6055 and Susidy	6055	6055 and 6056 (possibly negating Subsidy)	6055	6055 and 6056 (possibly negating Subsidy)

## Line 14 - Employer Offer of Coverage Codes

- 1A** Qualifying Offer: FT offered MEC + MV for < \$93.18/mo./self + MEC to Spouse and Deps
- 1B** MEC that is MV offered to employee only
- 1C** MEC that is MV offered to employee and at least MEC offered to Deps (but NOT Spouse)
- 1D** MEC that is MV offered to employee and at least MEC offered to Spouse (but NOT Deps)
- 1E** MEC that is MV offered to employee and at least MEC offered to Spouse AND Deps
- 1F** MEC that is NOT MV offered to E only / E + S / E + D / E + S + D
- 1G** Offer of coverage to employee that **was NOT** F/T in any Month, but was covered in 1+ mos.
- 1H** No offer of coverage (or offered coverage that was NOT MEC)
- 1I** Qualifying Offer Transitional Relief for 2015 (special rules apply)

## Line 16 - Safe Harbor Codes

- 2A** Employee was NOT EMPLOYED on ANY DAY of this month
- 2B** Employee was NOT a FULL TIME EMPLOYEE (worked 130hrs+/month)
- 2C** Employee was COVERED by Minimum Essential Coverage
- 2D** Employee was in a Section 4980H(b) Limited Non-Assessment Period
- 2E** Employee was part of a Multiemployer Arrangement
- 2F** Affordability based on W-2 Safe Harbor
- 2G** Affordability based on Federal Poverty Level Safe Harbor
- 2H** Affordability based on Rate of Pay Safe Harbor
- 2I** Other Special Transitional Safe Harbor Rules Apply