1095 & 1094 Forms

UNIFORM ACCOUNTING NETWORK

Dave Yost • Auditor of State

IRS Websites and Links

- ACA Tax Provisions for Employers
  - http://www.irs.gov/Affordable-Care-Act/Employers
- 1095 & 1094 Form B Instructions
  - http://www.irs.gov/pub/irs-pdf/i109495b.pdf
- 1095 & 1094 Form C Instructions
  - http://www.irs.gov/pub/irs-pdf/i109495c.pdf

IRS Websites and Links (continued)

- Determining ALE Status
  - http://www.irs.gov/Affordable-Care-Act/Employers/Determining-if-an-Employer-is-an-Applicable-Large-Employer

IRS

Tax Exempt Entities
877-829-5500

Form Overview

- 1095 is the employee copy like W-2
- 1094 is the IRS transmittal like W-3
- B is for Self-Insured
- C is for ALE
- C is also for ALE that is also Self-Insured

Definitions and Acronyms

- Affordable Care Act (ACA)
- Applicable Large Employer (ALE)
- Full-Time (FT)
- The year being reported (Tax Year)

FT Employees

- A FT employee for the ACA is any employee that works an average of 30 hours per week during a month or 130 hours during a month. That is how the IRS has defined a FT employee.

Corrected

- Caution before marking a form as corrected make sure you review the instructions carefully - Only certain circumstances require you to mark a form as corrected.

1095 & 1094 Forms

- 1095 & 1094 forms have been added to the UAN software
- Payroll > Reports & Statements > External Forms > 1095 & 1094 Forms
- Electronic reporting not available in UAN for 2015

1095 & 1094 Form Due Dates

- The due date to Employees (Forms 1095) is the first business day on or after January 31 of the year after the Tax Year
- The due date to the IRS (Forms 1094 and 1095) is the first business day on or after February 28 (paper filing) or March 31 (electronic filing) of the year after the Tax Year

Self-Insured Employers not ALE

- Required to provide employees that enrolled in the healthcare plan Form 1095-B
- Required to submit Form 1094-B and copies of Employee Forms 1095-B to the IRS

Add Form 1095

- Before starting this process make sure your third party administrator is not doing this for you
- Add a form for all employees that had coverage at some point during the year
- Mark Employer Self-Insured Coverage = Yes

Edit Form 1095-B

- Edit forms individually using the edit button below the grid
- Select Form Type B
- Use the Optimize Width button to be able to see the whole grid without having to scroll
- The employee will default into the grid
- Add all covered dependents

Edit Form 1095-B (continued)

- Enter Dependents Name
- Enter Dependents SSN or Date of Birth
- Enter Coverage Information for Employee and Dependents
  - All Year
  - Individual Months

Print 1095-B and 1094-B Forms

- Print 1095 Form Type B for Employees (will include instructions on page 2)
- Print 1095 Form Type B for IRS
- Print 1094 Form Type B Transmittal for IRS

ALE

- Required to provide employees with Form 1095-C
- Required to submit Form 1094-C & copies of Employee Forms 1095-C to the IRS

Add Form 1095

- Add a form for all employees who were FT for at least one month even if they were not offered coverage or did not accept coverage.
- Employer Self-Insured Coverage (Yes/No)
- Plan Start Month
  - Did all the selected employees have the same start month? If yes, select plan start month.

Two Ways to Edit 1095 C

- Edit multiple employees using the 1095-C Editor button located above the grid
  - Should be used when editing a large group of employees where the answer is the same for everyone
- Edit each employee individually using the Edit button below the grid
  - Should be used when the employee is not the same as everyone else

Edit Form 1095-C

- Use the Optimize Width button to be able to see the whole grid without having to scroll
- Edit by Group or Individual

Edit Form 1095-C (continued)

- Select Line SIC to add or edit Self Insurance Coverage
- Select Line PSM to add or edit Plan Start Month
- Select Line 14 to add an Offer of Coverage code

Edit Form 1095-C (continued)

- Select Line 15 to add the employee share of lowest cost monthly premium, for self-only minimum value coverage (when required)
- Select Line 16 to add a section 4980H Safe Harbor Code (if applicable)

Print 1095-C Forms

- Print 1095 Form Type C for Employees (will include instructions on page 2)
- Print 1095 Form Type C for IRS

Print 1094-C Forms

- Add or Verify Phone Number (may default)
- Verify Contact (default)
- Verify Number of 1095 Forms (default)
- Verify Total of all 1095 Forms (default)
- If entity is a member of an aggregated ALE Group mark the appropriate box
- Enter Title
- Verify Date (default)

Print 1094-C Forms (continued)

- Select the Optimize Width button
- Select all of the following that apply:
  - Qualifying Offer Method
  - Qualifying Offer Method Transition Relief
  - Section 4980H Transition Relief
  - 98% Offer Method

Print 1094-C Forms (continued)

- Enter the following ALE Member Information when required:
  - Minimum Essential Coverage Offer Indicator
  - Full-Time Employee Count
  - Total Employee Count (including non-full-time)

Print 1094-C Forms (continued)

- Aggregated Group Indicator (required if Aggregated ALE Group was selected above)
- Section 4980H Transition Relief Indicator (required if Section 4980H Transition Relief was selected above)

Print 1094-C Forms (continued)

- Enter ALE Group Members (required if Aggregated ALE Group was selected above)
  - Enter Total Group Members
  - Enter Name of Group Members
  - Enter EIN for Group Members

ALE & Self-Insured

- Required to provide FT employees with Form 1095-C
- Required to provide part-time employees that participate in the health plan Form 1095-C
- Required to submit Form 1094-C and copies of Employee Forms 1095-C to the IRS

1095-C Forms

- Add 1095 Forms
- Use the 1095-C Editor to enter ALE information (lines 14, 15 & 16) for all employees that are alike
- Use Edit to enter ALE information (lines 14, 15 & 16) for all employees that require individual attention

1095-C Forms (continued)

- Use Edit to input the Employee and Dependent information for Self-Insured coverage
- Print 1095-C for Employees and IRS
- Print 1094-C for IRS

Questions?

UNIFORM ACCOUNTING NETWORK

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Columbus, Ohio 43215

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E-mail: UAN_Support@ohioauditor.gov

Ohio Auditor of State
Dave Yost

88 E. Broad St.
Columbus, Ohio 43215
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E-mail: ContactUs@OhioAuditor.gov

www.OhioAuditor.gov

1115

Form **1094-B**

Department of the Treasury
Internal Revenue Service

Transmittal of Health Coverage Information Returns

▶ **Information about Form 1094-B and its separate instructions is at *www.irs.gov/form1094b.***

OMB No. 1545-2252

2015

1 Filer's name	**2** Employer identification number (EIN)
3 Name of person to contact	**4** Contact telephone number
5 Street address (including room or suite no.)	**6** City or town
7 State or province	**8** Country and ZIP or foreign postal code
9 Total number of Forms 1095-B submitted with this transmittal . . . . . ▶	

For Official Use Only

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct and complete.

▶ Signature _____ ▶ Title _____ ▶ Date _____

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form **1094-B** (2015)

WLA

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Form **1095-B**

Department of the Treasury
Internal Revenue Service

Health Coverage

► **Information about Form 1095-B and its separate instructions is at *www.irs.gov/form1095b.***

☐ VOID
☐ CORRECTED

OMB No. 1545-2252

2015

Part I Responsible Individual

1 Name of responsible individual		2 Social security number (SSN)	3 Date of birth (If SSN is not available)
4 Street address (including apartment no.)	5 City or town	6 State or province	7 Country and ZIP or foreign postal code
8 Enter letter identifying Origin of the Policy (see instructions for codes): . . . . . ► ☐		9 Small Business Health Options Program (SHOP) Marketplace identifier, if applicable	

Part II Employer Sponsored Coverage (see instructions)

10 Employer name			11 Employer identification number (EIN)
12 Street address (including room or suite no.)	13 City or town	14 State or province	15 Country and ZIP or foreign postal code

Part III Issuer or Other Coverage Provider (see instructions)

16 Name		17 Employer identification number (EIN)	18 Contact telephone number
19 Street address (including room or suite no.)	20 City or town	21 State or province	22 Country and ZIP or foreign postal code

Part IV Covered Individuals (Enter the information for each covered individual(s).)

	(a) Name of covered individual(s)	(b) SSN	(c) DOB (If SSN is not available)	(d) Covered all 12 months	(e) Months of coverage											
					Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
23				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
24				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
25				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
26				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
27				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
28				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐

Instructions for Recipient

This Form 1095-B provides information needed to report on your income tax return that you, your spouse (if you file a joint return), and individuals you claim as dependents had qualifying health coverage (referred to as "minimum essential coverage") for some or all months during the year. Individuals who don't have minimum essential coverage and don't qualify for an exemption from this requirement may be liable for the individual shared responsibility payment.

Minimum essential coverage includes government-sponsored programs, eligible employer-sponsored plans, individual market plans, and other coverage the Department of Health and Human Services designates as minimum essential coverage. For more information on the requirement to have minimum essential coverage and what is minimum essential coverage, see *www.irs.gov/Affordable-Care-Act/Individuals-and-Families/Individual-Shared-Responsibility-Provision*.

Providers of minimum essential coverage are required to furnish only one Form 1095-B for all individuals whose coverage is reported on that form. As the recipient of this Form 1095-B, you should provide a copy to other individuals covered under the policy if they request it for their records.

Part I. Responsible Individual, lines 1–9. Part I reports information about you and the coverage.

Lines 2 and 3. Line 2 reports your social security number (SSN) or other taxpayer identification number (TIN), if applicable. For your protection, this form may show only the last four digits. However, the coverage provider is required to report your complete SSN or other TIN, if applicable to the IRS. Your date of birth will be entered on line 3 only if line 2 is blank.

If you don't provide your SSN or other TIN and the SSNs or other TINs of all covered individuals to the sponsor of the coverage, the IRS may not be able to match the Form 1095-B with the individuals to determine that they have complied with the individual shared responsibility provision.

Line 8. This is the code for the type of coverage in which you or other covered individuals were enrolled. Only one letter will be entered on this line.

- **A.** Small Business Health Options Program (SHOP)
- **B.** Employer-sponsored coverage
- **C.** Government-sponsored program
- **D.** Individual market insurance
- **E.** Multiemployer plan
- **F.** Other designated minimum essential coverage

If you or another family member received health insurance coverage through a Health Insurance Marketplace (also known as an Exchange), that coverage will be reported on a Form 1095-A rather than a Form 1095-B.

Line 9. This line will be blank for 2015.

Part II. Employer-Sponsored Coverage, lines 10–15. This part will be completed by the insurance company if an insurance company provides your employer-sponsored health coverage. It provides information about the employer sponsoring the coverage. This part may show only the last four digits of the employer's EIN. If your coverage isn't insured employer coverage, this part will be blank.

Part III. Issuer or Other Coverage Provider, lines 16–22. This part reports information about the coverage provider (insurance company, employer providing self-insured coverage, government agency sponsoring coverage under a government program such as Medicaid or Medicare, or other coverage sponsor). Line 18 reports a telephone number for the coverage provider that you can call if you have questions about the information reported on the form.

Part IV. Covered Individuals, lines 23–28. This part reports the name, SSN or other TIN, and coverage information for each covered individual. A date of birth will be entered in column (c) only if SSN or other TIN isn't entered in column (b). Column (d) will be checked if the individual was covered for at least one day in every month of the year. For individuals who were covered for some but not all months, information will be entered in column (e) indicating the months for which these individuals were covered. If there are more than six covered individuals, see Part IV, Continuation Sheet(s), for information about the additional covered individuals.

Name of responsible individual	Social security number (SSN)	Date of birth (If SSN is not available)

Part IV Covered Individuals — Continuation Sheet

	(a) Name of covered individual(s)	(b) SSN	(c) DOB (If SSN is not available)	(d) Covered all 12 months	(e) Months of coverage											
					Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
29				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
30				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
31				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
32				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
33				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
34				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
35				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
36				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
37				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
38				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
39				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
40				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐

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Form **1094-C**

Department of the Treasury
Internal Revenue Service

Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns

▶ **Information about Form 1094-C and its separate instructions is at *www.irs.gov/form1094c***

☐ CORRECTED

OMB No. 1545-2251

2015

Part I Applicable Large Employer Member (ALE Member)

1 Name of ALE Member (Employer)			**2** Employer identification number (EIN)
3 Street address (including room or suite no.)			
4 City or town	**5** State or province		**6** Country and ZIP or foreign postal code
7 Name of person to contact			**8** Contact telephone number
9 Name of Designated Government Entity (only if applicable)			**10** Employer identification number (EIN)
11 Street address (including room or suite no.)			
12 City or town	**13** State or province		**14** Country and ZIP or foreign postal code
15 Name of person to contact			**16** Contact telephone number

For Official Use Only

17 Reserved . . . . . ☐

18 Total number of Forms 1095-C submitted with this transmittal . . . . . ▶

19 Is this the authoritative transmittal for this ALE Member? If "Yes," check the box and continue. If "No," see instructions . . . . . ☐

Part II ALE Member Information

20 Total number of Forms 1095-C filed by and/or on behalf of ALE Member . . . . . ▶

21 Is ALE Member a member of an Aggregated ALE Group? . . . . . ☐ **Yes** ☐ **No**

If "No," do not complete Part IV.

22 Certifications of Eligibility (select all that apply):

☐ **A.** Qualifying Offer Method ☐ **B.** Qualifying Offer Method Transition Relief ☐ **C.** Section 4980H Transition Relief ☐ **D.** 98% Offer Method

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and to the best of my knowledge and belief, they are true, correct, and complete.

▶ Signature _____ ▶ Title _____ ▶ Date _____

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form **1094-C** (2015)

WLA

Part III ALE Member Information—Monthly

		(a) Minimum Essential Coverage Offer Indicator		(b) Full-Time Employee Count for ALE Member	(c) Total Employee Count for ALE Member	(d) Aggregated Group Indicator	(e) Section 4980H Transition Relief Indicator
		Yes	No				
23	All 12 Months	☐	☐			☐	
24	Jan	☐	☐			☐	
25	Feb	☐	☐			☐	
26	Mar	☐	☐			☐	
27	Apr	☐	☐			☐	
28	May	☐	☐			☐	
29	June	☐	☐			☐	
30	July	☐	☐			☐	
31	Aug	☐	☐			☐	
32	Sept	☐	☐			☐	
33	Oct	☐	☐			☐	
34	Nov	☐	☐			☐	
35	Dec	☐	☐			☐	

Part IV Other ALE Members of Aggregated ALE Group

Enter the names and EINs of Other ALE Members of the Aggregated ALE Group (who were members at any time during the calendar year).

Name	EIN	Name	EIN
36		51	
37		52	
38		53	
39		54	
40		55	
41		56	
42		57	
43		58	
44		59	
45		60	
46		61	
47		62	
48		63	
49		64	
50		65	

600116

Form **1095-C**
Department of the Treasury
Internal Revenue Service

Employer-Provided Health Insurance Offer and Coverage

▶ **Information about Form 1095-C and its separate instructions is at *www.irs.gov/form1095c***

☐ VOID
☐ CORRECTED

OMB No. 1545-2251

2015

Part I Employee

1 Name of employee	2 Social security number (SSN)
3 Street address (including apartment no.)	
4 City or town	5 State or province / 6 Country and ZIP or foreign postal code

Applicable Large Employer Member (Employer)

7 Name of employer	8 Employer identification number (EIN)
9 Street address (including room or suite no.)	10 Contact telephone number
11 City or town	12 State or province / 13 Country and ZIP or foreign postal code

Part II Employee Offer and 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 Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage	$	$	$	$	$	$	$	$	$	$	$	$	$
16 Applicable Section 4980H Safe Harbor (enter code, if applicable)													

Part III Covered Individuals

If Employer provided self-insured coverage, check the box and enter the information for each covered individual. ☐

	(a) Name of covered individual(s)	(b) SSN	(c) DOB (If SSN is not available)	(d) Covered all 12 months	(e) Months of Coverage											
					Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
17				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
18				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
19				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
20				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
21				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
22				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐

Instructions for Recipient

You are receiving this Form 1095-C because your employer is an Applicable Large Employer subject to the employer shared responsibility provision in the Affordable Care Act. This Form 1095-C includes information about the health insurance coverage offered to you by your employer. Form 1095-C, Part II, includes information about the coverage, if any, your employer offered to you and your spouse and dependent(s). If you purchased health insurance coverage through the Health Insurance Marketplace and wish to claim the premium tax credit, this information will assist you in determining whether you are eligible. For more information about the premium tax credit, see Pub. 974, Premium Tax Credit (PTC). You may receive multiple Forms 1095-C if you had multiple employers during the year that were Applicable Large Employers (for example, you left employment with one Applicable Large Employer and began a new position of employment with another Applicable Large Employer). In that situation, each Form 1095-C would have information only about the health insurance coverage offered to you by the employer identified on the form. If your employer is not an Applicable Large Employer it is not required to furnish you a Form 1095-C providing information about the health coverage it offered.

In addition, if you, or any other individual who is offered health coverage because of their relationship to you (referred to here as family members), enrolled in your employer's health plan and that plan is a type of plan referred to as a "self-insured" plan, Form 1095-C, Part III provides information to assist you in completing your income tax return by showing you or those family members had qualifying health coverage (referred to as "minimum essential coverage") for some or all months during the year.

If your employer provided you or a family member health coverage through an insured health plan or in another manner, the issuer of the insurance or the sponsor of the plan providing the coverage will furnish you information about the coverage separately on Form 1095-B, Health Coverage. Similarly, if you or a family member obtained minimum essential coverage from another source, such as a government-sponsored program, an individual market plan, or miscellaneous coverage designated by the Department of Health and Human Services, the provider of that coverage will furnish you information about that coverage on Form 1095-B. If you or a family member enrolled in a qualified health plan through a Health Insurance Marketplace, the Health Insurance Marketplace will report information about that coverage on Form 1095-A, Health Insurance Marketplace Statement.

Employers are required to furnish Form 1095-C only to the employee. As the recipient of this Form 1095-C, you should provide a copy to any family members covered under a self-insured employer-sponsored plan listed in Part III if they request it for their records.

Part I. Employee

Lines 1–6. Part I, lines 1–6, reports information about you, the employee.

Line 2. This is your social security number (SSN). For your protection, this form may show only the last four digits of your SSN. However, the issuer is required to report your complete SSN to the IRS.

If you do not provide your SSN and the SSNs of all covered individuals to the plan administrator, the IRS may not be able to match the Form 1095-C to determine that you and the other covered individuals have complied with the individual shared responsibility provision. For covered individuals other than the employee listed in Part I, a Taxpayer Identification Number (TIN) may be provided instead of an SSN.

Part I. Applicable Large Employer Member (Employer)

Lines 7–13. Part I, lines 7–13, reports information about your employer.

Line 10. This line includes a telephone number for the person whom you may call if you have questions about the information reported on the form or to report errors in the information on the form and ask that they be corrected.

Part II. Employer Offer and Coverage, Lines 14–16

Line 14. The codes listed below for line 14 describe the coverage that your employer offered to you and your spouse and dependent(s), if any. (If you received an offer of coverage through a multiemployer plan due to your membership in a union, that offer may not be shown on line 14.) The information on line 14 relates to eligibility for coverage subsidized by the premium tax credit for you, your spouse, and dependent(s). For more information about the premium tax credit, see Pub. 974.

1A. Minimum essential coverage providing minimum value offered to you with an employee contribution for self-only coverage equal to or less than 9.5% of the 48 contiguous states single federal poverty line and minimum essential coverage offered to your spouse and dependent(s) (referred to here as a Qualifying Offer). This code may be used to report for specific months for which a Qualifying Offer was made, even if you did not receive a Qualifying Offer for all 12 months of the calendar year.

1B. Minimum essential coverage providing minimum value offered to you and minimum essential coverage NOT offered to your spouse or dependent(s).

1C. Minimum essential coverage providing minimum value offered to you and minimum essential coverage offered to your dependent(s) but NOT your spouse.

1D. Minimum essential coverage providing minimum value offered to you and minimum essential coverage offered to your spouse but NOT your dependent(s).

1E. Minimum essential coverage providing minimum value offered to you and minimum essential coverage offered to your dependent(s) and spouse.

1F. Minimum essential coverage NOT providing minimum value offered to you, or you and your spouse or dependent(s), or you, your spouse, and dependent(s).

1G. You were NOT a full-time employee for any month of the calendar year but were enrolled in self-insured employer-sponsored coverage for one or more months of the calendar year. This code will be entered in the *All 12 Months* box on line 14.

1H. No offer of coverage (you were NOT offered any health coverage or you were offered coverage that is NOT minimum essential coverage).

1I. Your employer claimed "Qualifying Offer Transition Relief" for 2015 and for at least one month of the year you (and your spouse or dependent(s)) did not receive a Qualifying Offer. Note that your employer has also provided a contact number at which you may request further information about the health coverage, if any, you were offered (see line 10).

Line 15. This line reports the employee share of the lowest-cost monthly premium for self-only minimum essential coverage providing minimum value that your employer offered you. The amount reported on line 15 may not be the amount you paid for coverage if, for example, you chose to enroll in more expensive coverage such as family coverage. Line 15 will show an amount only if code 1B, 1C, 1D, or 1E is entered on line 14. If you were offered coverage but not required to contribute any amount towards the premium, this line will report a “0.00” for the amount.

Line 16. This code provides the IRS information to administer the employer shared responsibility provisions. Other than a code 2C which reflects your enrollment in your employer's coverage, none of this information affects your eligibility for the premium tax credit. For more information about the employer shared responsibility provisions, see IRS.gov.

Part III. Covered Individuals, Lines 17–22

Part III reports the name, SSN (or TIN for covered individuals other than the employee listed in Part I), and coverage information about each individual (including any full-time employee and non-full-time employee, and any employee's family members) covered under the employer's health plan, if the plan is "self-insured." A date of birth will be entered in column (c) only if an SSN (or TIN for covered individuals other than the employee listed in Part I) is not entered in column (b). Column (d) will be checked if the individual was covered for at least one day in every month of the year. For individuals who were covered for some but not all months, information will be entered in column (e) indicating the months for which these individuals were covered. If there are more than 6 covered individuals, see the additional covered individuals on Part III, Continuation Sheet(s).

Name of employee | Social security number (SSN)

Part III Covered Individuals — Continuation Sheet

	(a) Name of covered individual(s)	(b) SSN	(c) DOB (If SSN is not available)	(d) Covered all 12 months	(e) Months of coverage											
					Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
23				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
24				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
25				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
26				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
27				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
28				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
29				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
30				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
31				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
32				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
33				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
34				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐