



**Affordable Care Act Year End
Preparation Guide**
(Forms 1094-C and 1095-C)



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Cautionary Note: Sources noted and sources hyperlinked in this Guide are subject to change. Always consult the most current, authoritative, enforcement agency guidance before making material decisions. Further, this is a software training manual, not a legal treatise. Do not use or recommend this Guide as a substitute for legal advice about any particular situation or issue.

Welcome to the Alliance Payroll Services ACA Year End Preparation Guide. By carefully following this set up guide, you can assure that your company and employees will receive accurate ACA year end information in a timely fashion.

We strongly urge you to include your benefit team or broker in completing the set-up of this data. Some of the portions can be complex and will require data that is unique to your benefit plans.

Besides this guide, Alliance Payroll Services also provides a [video review](#) of this data as well regular [ACA webinars](#). **And as always, you may email us at aca@alliancepayroll.com for individual assistance.** Let's get started.

What are forms 1095-C and 1094-C?

1095 – C:

This Form reports to the IRS details of coverage offered (or not) to a person who was the ALE member's full-time employee in any coverage month of the year. Each Applicable Large Employer ("ALE") member (having a distinct EIN) also must furnish to each full-time employee a completed Form 1095-C (or a substitute form). This form must be filed with IRS and furnished to the employee regardless of whether the ALE member offers coverage, or the employee enrolls in any coverage offered.

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/1095c.

VOID
 CORRECTED

600116
OMB No. 1545-2251
2015

Part I Employee		Applicable Large Employer Member (Employer)													
1 Name of employee		2 Social security number (SSN)			7 Name of employer				8 Employer identification number (EIN)						
3 Street address (including apartment no.)						9 Street address (including room or suite no.)				10 Contact telephone number					
4 City or town		5 State or province		6 Country and ZIP or foreign postal code			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):													
14 Offer of Coverage (enter required code)	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec		
	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. <input type="checkbox"/>													
(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			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 60705M Form 1095-C (2015)

1094 – C:

“Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns.” It’s a certifying cover sheet. One Form 1094-C must be filed with each set of Forms 1095-C. In addition, to claim 2015 transitional relief for employers of fewer than 100 full-time employees, an employer must file Form 1094-C.

2015
OMB No. 1545-2251

Form 1094-C **Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns** CORRECTED

Department of the Treasury
Internal Revenue Service

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

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	

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

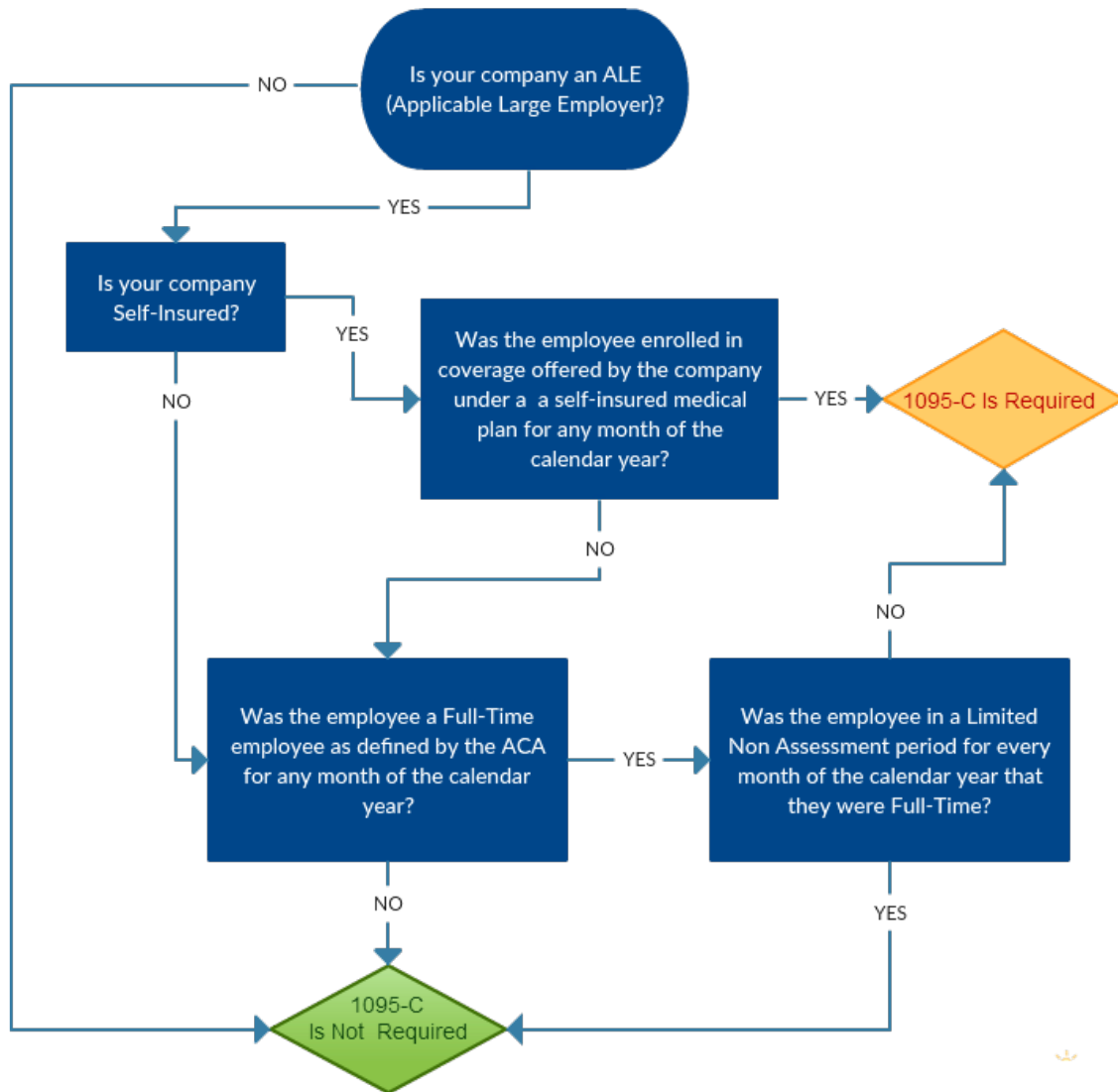
Under penalties of perjury, I declare that I have examined this return and accompanying documents, and to the best of my knowledge and belief, they are true, correct, and complete.

Signature _____ Title _____ Date _____

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 61571A Form 1094-C (2015)

Applicable Large Employers (ALE) subject to section 4980H of the Internal Revenue Code (“Code”), generally meaning employers with a monthly average of 50 or more full-time employees (including full-time equivalent employees) in the preceding calendar year, use Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns, and Form 1095-C, Employer-Provided Health Insurance Offer and Coverage, to report the information required under Code sections 6055 and 6056 about offers of health coverage and enrollment in health coverage for their employees. Form 1094-C must be used to report to the IRS summary information for each employer and to transmit Forms 1095-C to the IRS. (<http://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-about-Information-Reporting-by-Employers-on-Form-1094-C-and-Form-1095-C>)

Does an Employee Need a 1095-C?



All subject employees must receive a 1095-C by January 31.

WHAT YOU NEED TO DO TO PREPARE:

- I. **Determine if you are an Applicable Large Employer (ALE).**
- II. **Decide if you desire Alliance Payroll Services to prepare and file your ACA year end forms for you.**
- III. **Complete the cost and compliance data in the ACA section of our AllPay software.**
- IV. **Consistently audit and update your employee data in our AllPay software.**
- V. **Special considerations if your company is self-insured.**

I. **Determine if you are an Applicable Large Employer (ALE).**

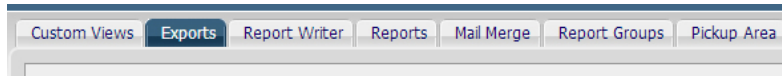
Whether an employer is an ALE is determined each calendar year, and generally depends on the average monthly size of an employer's workforce during the prior year. If an employer, including company falling under common ownership rules, **had fewer than 50** full-time employees, including full-time equivalent employees, in an average month during the prior year, the employer is not an ALE for the current calendar year. Therefore, the employer is not subject to the employer shared responsibility provisions or the employer information reporting provisions for the current year. (<http://www.irs.gov/Affordable-Care-Act/Employers/Determining-if-an-Employer-is-an-Applicable-Large-Employer>)

To determine its workforce size for a year an employer adds its total number of full-time employees for each month of the prior calendar year to the total number of full-time equivalent employees for each calendar month of the prior calendar year and divides the sum of those monthly calculations by 12.

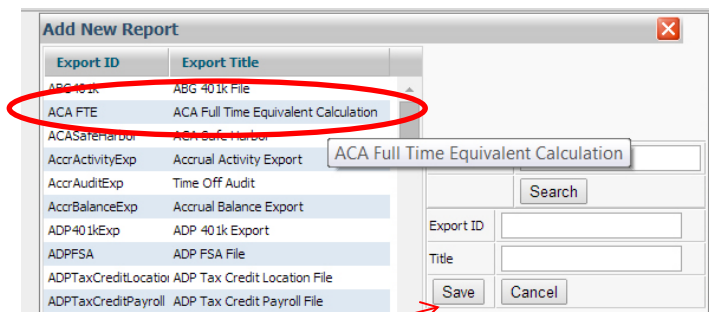
For your convenience, your AllPay software contains an ACA Full-Time Equivalent (FTE) report to assist you in determining if your business is an ALE:

How do I determine my full-time equivalent employee total?

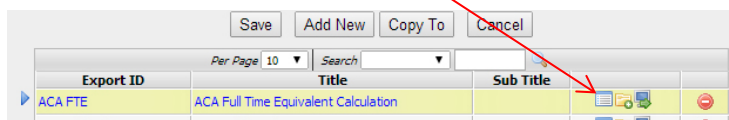
1. Login to AllPay: <https://www.hralliance.net>
2. Go to the Reports Module
3. Select the Exports page



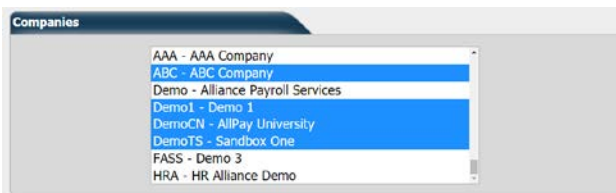
4. Click on the "Add New" button
5. Select "ACA Full Time Equivalent Calculation"



6. Click "Save"
7. Select this report from your report list
8. Click the "Properties" icon



9. If Common Ownership rules apply to your businesses, highlight all of your AllPay company codes for a complete FTE count



10. Adjust your date range to one calendar year

Dates

Current Date
 Current Month
 Current Quarter
 Current Year
 Specify Dates

Begin Date: 01/01/2014
 End Date: 12/31/2014

11. Click Save & Run

12. The report will display your FTE totals for each month and date range

	Jan 2014	Feb 2014	Mar 2014	Apr 2014	May 2014	Jun 2014	Jul 2014	Aug 2014	Sep 2014	Oct 2014	Nov 2014	Dec 2014
1 Number of salary employees	2	2	2	2	2	2	1	0	2	2	0	0
2 # of hourly employees working at least 120 hours	6	6	7	6	0	6	7	7	6	6	6	7
3 All other hourly hours	141.15	200.47	105.71	156.06	650.55	257.11	82.93	96.41	187.20	182.51	180.40	104.01
4 Line 3 divided by 120	1.18	1.67	0.88	1.30	5.42	2.14	0.69	0.80	1.56	1.52	1.50	0.87
5 Total hourly FTEs (line 2 + line 4)	7.18	7.67	7.88	7.30	5.42	8.14	7.69	7.80	7.56	7.52	7.50	7.87
6 Total FTEs (line 1 + line 5)	9.18	9.67	9.88	9.30	7.42	10.14	8.69	7.80	9.56	9.52	7.50	7.87
	All Months											
7 12 Month Total	106.53											
8 Average Monthly FTEs (line 7 Divided By 12)	8											

II. Decide if you desire Alliance Payroll Services to prepare and file your ACA year end forms.

Alliance Payroll will prepare your Forms 1094-C and 1095-Cs unless you opt **OUT**.*

How to opt out via email:

Please send an email to aca@alliancepayroll.com expressing your desire to opt out of Alliance Payroll Services' 1094-C and 1095-C processing service. Please provide one of the following reasons in the body of your email:

- Not an ALE
- Self-filing
- Filing via another provider
- Self-insured and filing via another provider
- Other

How to opt out via our AllPay software:

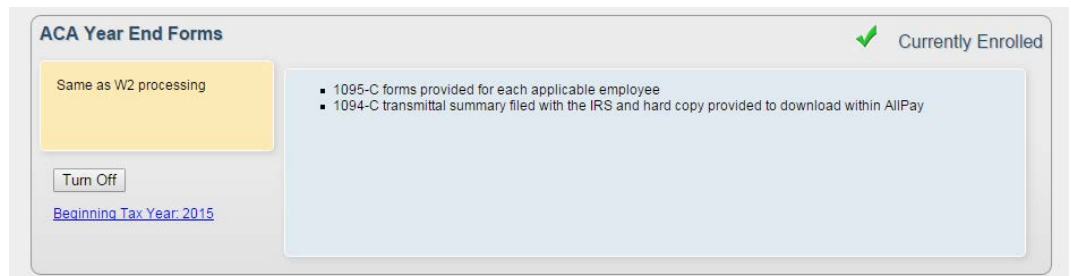
1. Login to AllPay: <https://www.hralliance.net>
2. Click on the Company Setup module



3. Click on the Application Configuration button
4. Select the "Product Choices" page tab

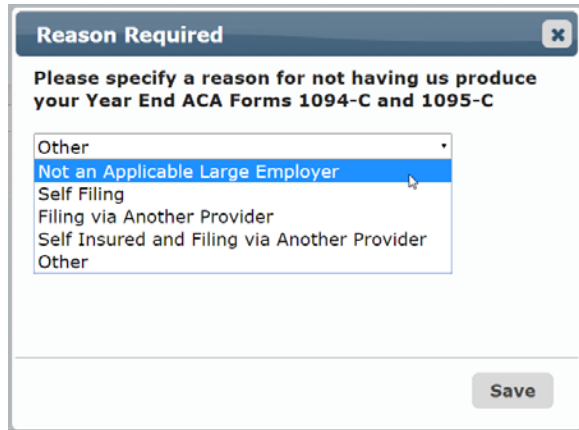


5. Scroll down to the "ACA Year End Forms" section



6. Select the "Turn Off" button

7. Select the reason you are opting out



Reason Required [X]

Please specify a reason for not having us produce your Year End ACA Forms 1094-C and 1095-C

Other
Not an Applicable Large Employer
Self Filing
Filing via Another Provider
Self Insured and Filing via Another Provider
Other

Save

8. Click the “Save” button

**If you use an outside company (like a benefit broker) to prepare these forms for you, they may need data from Alliance. Depending on the complexity of their request, there could be a charge for Alliance to prepare this data for the outside company.*

Note: The pricing for the 1095-C is that same as what we charge for W2’s.
Please see our price list for details on W2 pricing:
<http://alliancepayroll.com/pdf/AlliancePricing.pdf>

III. Complete the Cost and Compliance data tab in the ACA section of AllPay.

This tab contains the essential fields for Alliance Payroll to complete your ACA year end reporting. ***This data can be complex and unique to each client – therefore it is strongly urged that you consult with your benefit broker if you have any questions about this data in regards to your entities benefit plans.***

The page is split into two sections:

- a. **ACA Costs and Compliance** contains the attributes and costs that will be utilized when filing Forms 1094-C and 1095-C. Please note in the field, “Employee Maximum Annual Cost” apply the amount associated with your lowest cost group insurance plan. If you have more than one low cost group plan (for example a collectively bargained plan and another plan for employees not union-represented), you will need to create Cost and Compliance records for each plan.
- b. **1094-C Contact Information** contains the name and phone number of the person at your company whom the IRS should contact regarding the filing.

ACA Cost and Compliance Section

ACA Cost and Compliance

<p>Start Date 01/01/2015 </p> <p>Employee Group / Filter All (All Employees) </p> <p>Employee Cost Method Percent of FITW Taxable Wages </p> <p>Cost Is Age Based? <input type="checkbox"/> </p> <p>Medical Deduction Pre-Tax <input checked="" type="checkbox"/> </p> <p>Employee Maximum Annual Cost \$\$ 950.00 </p>	<p>End Date 12/31/2100 </p> <p>Cost Name Sample Cost </p> <p>Percentage 9.50 </p> <p>First year as ALE 2014 </p> <p>Total Annual Cost (Employee + Employer) 5500.00 </p>
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Age Based Costs

Age >=	Age <	Annual Cost	Employee Cost	
0	24	2400.00	1200.00	-
24	30	2600.00	1300.00	-
30	40	3800.00	1500.00	-
40	999	4500.00	2000.00	-

End of Year Filing Attributes

<p>Offer Provides Minimum Essential Coverage <input checked="" type="checkbox"/> </p> <p>Spouse Coverage Offered <input checked="" type="checkbox"/> </p> <p>Self Insured <input type="checkbox"/> </p> <p>Multi Employer Interim Relief <input type="checkbox"/> </p> <p>Section 4980H Transition Relief Indicator 50-99 Transition Relie </p> <p>Terminated Employee Treatment For Coverage and Offer Information EOM + 1 - Treat terms as having their offer and coverage ended on the last day of the next month after term date </p>	<p>Offer Provides Minimum Value <input checked="" type="checkbox"/> </p> <p>Dependent Coverage Offered <input checked="" type="checkbox"/> </p> <p>Non Calendar Year Transition Relief <input type="checkbox"/> </p> <p>Dependent Coverage Transition Relief <input type="checkbox"/> </p> <p>Safe Harbor Method W2 Box 1 Wages </p>
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Start Date, End Date

These two fields are to determine what date range this cost covers.

Employee Group / Filter

This setting is used to determine the default Cost Name to fill when a new ACA Coverage is added to the employee. It is also used during the ACA end of year verification process to find employees in possibly invalid Cost setups.

Cost Name

This field indicates the name of the cost. A name is necessary in order to tie an employee offer of coverage, on the Employee ACA Coverage page, back to the additional coverage attributes specified on this screen. Different groups of employees may have different costs and/or attributes associated with their offered coverage.

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If you have multiple costs and/or attributes for different groups of employees, you will need to have multiple cost names configured. Multiple cost records may be set up with the same Cost Name; in this case they will have different begin/end dates. When a cost changes, end the previous cost and set up a new one with the same name, beginning the day after. If an employee switches into an employee group that has a different cost, add the appropriate record on the employee's ACA Coverage page and link the coverage to the new Cost Name.

Employee Cost Method

This field specifies how the cost to an employee is determined. Choices for this field are:

- a. Flat Amount
- b. Percent of FITW Taxable Wages
- c. Percent of Rate of Pay

Percentage

For the percentage Employee Cost Methods this field specifies the percentage of either the FITW Wages or Rate of Pay times 30 that is the employee's cost.

Cost Is Age Based?

This field indicates that the cost is based on the employee's age.

Basis Date for Age Calculation

For age-based costs only, this field determines as of what date the employee's age will be calculated for each month. Choices for this field are:

- a. Stability Start Date
- b. Stability End Date
- c. Calendar Year Begin
- d. Calendar Year End
- e. Every Month Begin
- f. Every Month End

Medical Deduction Pre-Tax

Check this box if your medical deductions are always pre-tax to employees. Note that this setting is only used when determining whether an offer of coverage is affordable and your offer is based on FITW Taxable Wages.

First Year as ALE

Specifies the first year in which your company was an Applicable Large Employer.

Employee [Maximum] Annual Cost \$\$

For non-age-based costs only, this setting determines or helps to determine the cost of the lowest cost, employee only coverage that is being offered to the employee under this cost and compliance setup.

Note that for percentage based Employee Cost Methods this will indicate the maximum that can be charged to an employee. For the 'Flat' Employee Cost Method this is the actual amount charged to an employee electing the coverage.

Total Annual Cost (Employee + Employer)

For non-age-based costs only, this is the total cost of coverage that is billed to your company by your insurance provider for the lowest cost employee only coverage for this cost and compliance setup. Note that this field is not used for any end-of-year filing; it is used when AllPay shows you a cost projection.

Age Based Costs

For age-based costs only, this area defines the annual total and employee cost for each age range.

Offer Provides Minimum Essential Coverage

This field indicates whether the plan provides Minimum Essential Coverage (MEC) as defined by ACA guidelines.

Offer Provides Minimum Value

This field indicates whether the plan provides Minimum Value (MV) as defined by ACA guidelines.

Spouse Coverage Offered

This field indicates if the plan offers coverage to employee spouses and is used to determine information vital to the 1094 filing.

Dependent Coverage Offered

This field indicates if the plan offers coverage to employee dependents (other than spouse) and is used to determine information vital to the 1094 filing.

Self-Insured

This field indicates if the company is utilizing a self-insured plan. If your plan is self-insured, the 1095-C contains additional information listing the names and social security number or birthdate of the covered spouses and dependents. As a result, it is necessary to utilize the AllPay Benefits module to track the covered dependents and spouses if your plan is a self-insured plan.

Non Calendar Year Transition Relief

This field indicates that your company qualifies for special 2015 Non-Calendar Year transition relief.

Multi Employer Interim Relief

This field indicates that your company qualifies for Multiemployer Interim rule relief.

Dependent Coverage Transition Relief

This field indicates that your company is eligible for and claiming dependent coverage transition relief for plans beginning in 2015

Section 4980H Transition Relief Indicator

This field specifies the type of relief (if any) that your company is eligible for 2015 under section 4980H. The choices for this field are:

- a. No Relief
- b. 50-99 Transition Relief
- c. 100 or More Transition Relief (For Reduction of Assessable Payments)

Safe Harbor Method

This field indicates the safe harbor method that your company has chosen to employ for this time period. Choices are:

- a. Federal Poverty Level
- b. W2 Box 1 Wages
- c. Rate of Pay

Terminated Employee Treatment For Coverage and Offer Information

This field indicates how you want the system to treat coverages and offers of coverage when an employee is terminated. Choices are:

- a. None - Offer of coverage end dates must be manually entered on the ACA Coverage tab
- b. EOM - Treat terms as having their offer and coverage ended on the last day of the month of term date
- c. EOM + 1 - Treat terms as having their offer and coverage ended on the last day of the next month after term date

Note that using any of the methods here will not change how the coverage records appear in AllPay. This setting affects how information for the 1095-C is calculated and what warnings are collected during ACA end of year filing validation.

1094-C Contact Information

This section is divided into two parts: **Contact Information** and **Designated Government Entity**. All employers must fill out the Contact Information section. Only government organizations that are filing on behalf of an employer will need to fill out the second, Designated Government Entity, section.

1094-C Contact Information

Start Date ▲	Contact Name	Contact Phone	
1/1/2015	Jane Doe	(281) 555-1212	-

Contact Information

Start Date

Contact Name

Email Contacts

Contact Phone

Designated Government Entity (if applicable)

Name of Designated Government Entity (only if applicable)

Address City State or province Country and ZIP

Name of person to contact Contact telephone number

IV. Update and audit your employee data in our AllPay software.

Maintaining complete and accurate employee data is essential for the proper completion of the ACA year end forms. This is critical to avoid IRS penalties.

There are three basic steps to maintain your employee data:

1. Maintain Employee “ACA Status” page information;
2. Update Employee “ACA Coverage” page information;
3. Review and edit any problems contained in the “ACA Year End Validation” report.

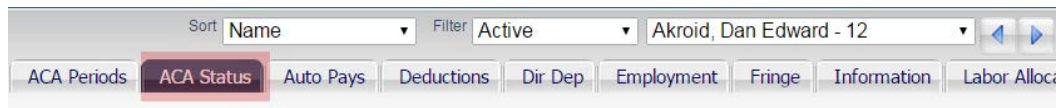
1. Maintain Employee “ACA Status” page information

The ACA Status page is located in the Employee module of AllPay.

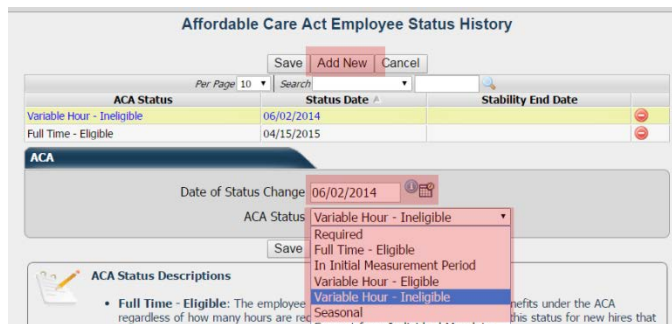
- If you are using AllPay ACA Tracking tools, your employee’s ACA Status record will update automatically based on your measurement period setup.
- If you are not using AllPay ACA tracking tools, you will need to update your Employees ACA Status records manually.
- Use this screen to make manual updates to an employee’s ACA status. If you are using AllPay ACA tracking tools, you may still need to edit or add another employee ACA status from time to time (e.g. when an employee transitions from variable hour to full time).

How to manually update an employee’s ACA Status:

1. Select the “ACA Status” page tab;



2. Click the “Add New” button;



3. Set the “Date of Status Change”;

4. Select the appropriate “ACA Status”;
5. Click “Save.”

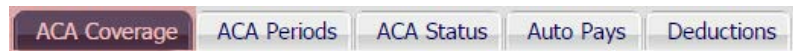
**If you have a high volume of employee ACA Status records to update please contact ACA@alliancepayroll.com for electronic import assistance.*

2. Update Employee “ACA Coverage” page information

The “ACA Coverage” page is located in the Employee module of AllPay. Each eligible employee will need to have a record, on the ACA coverage page, indicating whether or not the employee was offered and/or enrolled in coverage.

How to update an employee’s ACA Coverage page:

1. Select the “ACA Status” page tab



2. Click the “Add New” button
3. Set the “Coverage Start” and “End Date”
4. If employee was offered coverage check the “Coverage Offered” checkbox
5. Select the appropriate “Cost Name”
6. Add any applicable Notes
7. Click “Save”

Affordable Care Act Employee Benefit Offer and Coverage

Start Date	End Date	Offered Coverage	Benefit Participation
01/01/2015	12/31/2015	True	Covered

Benefit Offer and Coverage

Coverage Start Date:

Coverage End Date:

Coverage Offered:

Benefit Participation:

Cost Name:

Note:

Automatically added from the election information originally entered on the employee ACA Measurement Period

Tests For End of Year ACA Filings - 2015

No Problems Detected

**If you have a high volume of employee ACA Coverage records to update please contact ACA@alliancepayroll.com for electronic import assistance.*

3. Review your “ACA Year End Validation” report:

The “ACA Year End Validation” report contains three tabs of information:

1. **Summary** – Summary view of Company and Employee data issues;
2. **Company Problems** – Detailed view of Company issues that require attention;
3. **Employee Problems** – Detailed view of Employee issues that require attention.

Critical note: Alliance Payroll Services cannot produce your Forms 1094-C and 1095-C if any error is listed on the report after January 1st, 2016.

Example Summary Page:

	A	B	C
1	Year End ACA Filing Validation		
2	Tax Year 2015		
3		Warnings	Errors
4	Company Problems	0	3
5	Employee Problems	10	34

Example Company Problems:

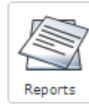
	A	B	C	D	E
1	Co #	Name	Severity	Problem ID	Problem
2	Demo	Demo Company	error	noACAContact	There is no 1094-C ACA Contact that is active on 1/1/2015.
3	Demo	Demo Company	error	noAcaCost	There is no ACA Cost and Compliance items set up on this company.
4	Demo	Demo Company	error	differentAgg	This company lists Demo2 as an aggregate company but that company does not list this one as an aggregate company.

Example Employee Problems:

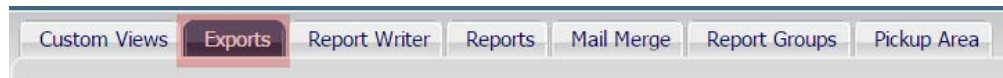
	A	B	C	D	E	F	G	H	I	J	
1	Co	First Name	Last Name	Middle Name	ID	Hire Date	Term Date	Rehire Date	Severity	Problem ID	Problem
2	Demo	Amelia	Earhart		23234	11/12/1997			error	noCoverageOnDate	ACA Coverage needs to be entered for January, February, March, April, May, June, July, August, September, O
3	Demo	Hughes	Howard	H	23295	10/20/1997	11/11/2011	5/25/2015	warning	missingInitialMeasure	Employee has an employment period beginning 5/25/2015 and was not offered coverage for the month begin
4	Demo	Hughes	Howard	T	23295	10/20/1997	11/11/2011	5/25/2015	error	noAcaStatusForEmployment	Employee does not have (and should have) an ACA status beginning 5/25/2015.
5	Demo	Coleman	Bessie		23214	06/30/1997			error	noCoverageOnDate	ACA Coverage needs to be entered for January, February, March, April, May, June, July, August, September, O
6	Demo	Lindburg	Charles		107990	07/27/2015			error	noCoverageOnDate	ACA Coverage needs to be entered for August, September, October, November, and December for the aca sta
7	Demo	Wright	Wilbur	D	23297	10/16/1997		6/13/2011	error	noCoverageOnDate	ACA Coverage needs to be entered for January, February, March, April, May, June, July, August, and Septembe
8	Demo	Wright	Wilbur	D	23297	10/16/1997		6/13/2011	warning	rehireWithNoTerm	Employee has a rehire date, but no term date. Please verify the employee's employment dates. If necessary, u

How to run your “ACA Year End Validation” report:

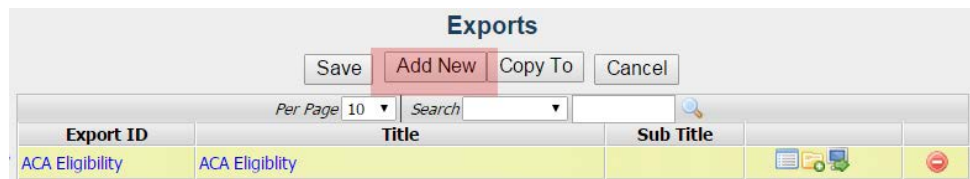
1. Login to AllPay: <https://www.hralliance.net>
2. Select the “Reports” module



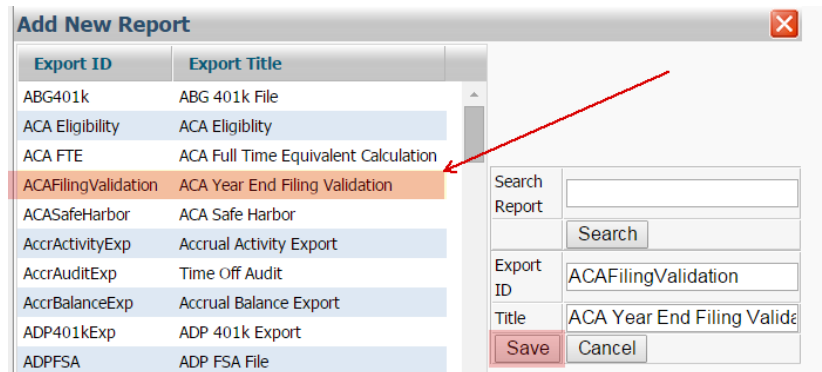
3. Select the “Exports” page tab



4. Click “Add New” button



5. Select the “ACA Year End Filing Validation” report



6. Click the “Save” button

7. Click the “Run” icon

	A	B	C	D	E	F	G	H	I	J	K
	Co	First Name	Last Name	Middle Name	Id	Hire Date	Term Date	Rehire Date	Severity	Problem ID	Problem
2	DemoTS	Bill	Smith	Howard	15	03/01/2013			error	noCoverageOnDate	ACA Coverage needs to be entered for the aca status that begins 6/2/2014.
3	DemoTS	Anika	Sorenstam	Lena	20	03/01/2013			error	noCoverageOnDate	ACA Coverage needs to be entered for the aca status that begins 6/2/2014.
4	DemoTS	John	Travolta	Adam	18	03/01/2013			error	noCoverageOnDate	ACA Coverage needs to be entered for the aca status that begins 6/2/2014.
5											

V. 1095-C reporting for ALE's with Self-Insured group health plans:

An ALE with a self-insured group health plan has all the ALE reporting obligations plus certain insurer reporting obligations. You must report on Form 1095-C Part III for all enrolled employees and family members. All employee family members that are covered individuals through the employee's enrollment (for example, because the employee elected family coverage) must be included on the same form as the employee (or individual to whom the offer was made). For example, if the employee is offered family coverage by his or her employer under a self-insured health plan and enrolls in the family coverage, the employee and the employee's family members that are covered under the plan must all be reported on Form 1095-C.

Companies that offer self-insured health plans and want Alliance Payroll Services to produce Forms 1094-C and 1095-C must use AllPay's Benefit Administration module.

If you offer a self-insured group health plan, please contact benefits@alliancepayroll.com so that our team can correctly setup the Benefit Administration module.

Additional information for companies with self-insured health plans provided by the IRS:

<http://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-about-Information-Reporting-by-Employers-on-Form-1094-C-and-Form-1095-C>

<http://www.irs.gov/Affordable-Care-Act/Questions-and-Answers-on-Information-Reporting-by-Health-Coverage-Providers-Section-6055>

<http://www.irs.gov/pub/irs-dft/i109495c--dft.pdf>

"Small" employers (fewer than 50 full-time equivalent employees on an aggregated basis) that offer self-insured group health plans must file Forms 1094-B and 1095-B. At this time, Alliance Payroll Services is not supporting those Forms.

For questions or assistance with this guide or any aspect of the ACA, please feel free to email our team at aca@alliancepayroll.com.