

Code Series 1, Offer of Coverage

CODE	EXPLANATION
1A	Qualifying Offer: MEC providing MV offered to full-time employee with employee contribution for self-only coverage equal to or less than 9.5% mainland single federal poverty line and at least MEC offered to spouse and dependent(s)
1B	MEC providing MV offered to employee only
1C	MEC providing MV offered to employee and at least MEC offered to dependent(s) (not spouse)
1D	MEC providing MV offered to employee and at least MEC offered to spouse (not dependent(s))
1E	MEC providing MV offered to employee and at least MEC offered to dependent(s) and spouse
1F	MEC NOT providing MV offered to employee, or employee and spouse or dependent(s), or employee, spouse and dependents

Code Series 1, Offer of Coverage (cont.)

CODE	EXPLANATION
1G	Offer of coverage to employee who: <ul style="list-style-type: none">• Was not a full-time employee for any month of the calendar year and• Who enrolled in self-insured coverage for one or more months of the calendar year
1H	No offer of coverage <ul style="list-style-type: none">• Employee not offered any health coverage or• Employee offered coverage that is not MEC
1I	Qualifying Offer Transition Relief 2015: Employee (and spouse or dependents): <ul style="list-style-type: none">• Received no offer of coverage,• Received an offer that is not a qualifying offer, or• Received a qualifying offer for less than 12 months

Code Series 2 – Section 4980H Safe Harbor Codes and Other Relief for Employers

CODE	EXPLANATION
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2A	Employee not employed during the month
2B	Employee not a full-time employee
2C	Employee enrolled in coverage offered
2D	Employee in a section 4980H(b) Limited Non-Assessment Period
2E	Multiemployer interim rule relief
2F	Section 4980H affordability Form W-2 safe harbor
2G	Section 4980H affordability federal poverty line safe harbor
2H	Section 4980H affordability rate of pay safe harbor
2I	Non-calendar year transition relief applies to this employee

NOTE: Code 2C should be used for any month in which the employee enrolled in the coverage, regardless of whether any other code could also apply