

November 1, 2015
«GroupNumber»

«Contactfirstname» «Contactlastname»
«Employergroup»
«Mailingaddress» «Mailingaddress2»
«City», «State», «ZipCode»-«ZipCodeSFX»

RE: All Savers Alternate Funding and 6055 Process Guide

Dear «Contactfirstname» «Contactlastname»,
All Savers is providing the following process guide to assist «Employergroup» with filling out the appropriate 1094-B or 1094-C forms and the 1095-B or 1095-C forms. Please review and retain this document to assist with «Employergroup»'s filing of the 1094 and 1995 forms.

Before You Start

1. A valid Employer Identification Number (EIN) is required. If you do not have a valid EIN then please, first go to IRS.gov and enter "EIN" in the search box to locate the application that will need to be completed.
2. Any line that requests an address or street address in the below process is specifically referring to a valid mailing address and can be a P.O. Box.
3. The Definitions section at the end of the document contains detailed information on specific sections of the forms. While going through the guide you will come across "reference" labels that will direct you to the appropriate definitions section.

All Savers is providing this process guide as a courtesy. It is «Employergroup»'s responsibility to verify the accuracy of all of the information entered on the IRS forms 1094 B&C and 1095 B&C.

The instructions that are attached, as well as additional information, can be found online:

1094-C, 1095-C - <http://www.irs.gov/instructions/i109495c/ar01.html>

1094-B, 1095-B - <http://www.irs.gov/instructions/i109495b/ar01.html>

All of the forms can be found online as well:

1094-B - <http://www.irs.gov/pub/irs-pdf/f1094b.pdf>

1095-B - <http://www.irs.gov/pub/irs-pdf/f1095b.pdf>

1094-C - <http://www.irs.gov/pub/irs-pdf/f1094c.pdf>

1095-C - <http://www.irs.gov/pub/irs-pdf/f1095c.pdf>

All Savers®



1094-B

Employer Information

Line 1. Enter the filer's complete name.

Line 2. Enter the filer's nine-digit EIN.

Lines 3 and 4. Enter the name and telephone number, including area code, of a contact person to answer any questions the IRS may have.

Lines 5–8. Enter the filer's complete mailing address.

Line 9. Enter the total number of Forms 1095-B that are transmitted with Form 1094-B.

Bottom. Provide your Signature, title and date the bottom of the form.

1094-C

Part I – Applicable Large Employer Member (ALE Member)

Employer Information

Line 1. Enter the employer's name.

Line 2. Enter the employer's 9 digit EIN including the dash.

Lines 3-6. Enter the employer's complete mailing address.

Note. This address should match the employer's address used on the form 1095-C.

Lines 7 and 8. Enter the name and telephone number, including area code, of a contact person to answer any questions the IRS may have.

DGE Information

Lines 9-16 are only to be filled out if you are a Designated Governmental Entity (DGE) filing on behalf of an employer.

Line 9. Enter the name of the DGE.

Line 10. Enter the DGE's 9 digit EIN (including the dash).

Lines 11-14. Enter the DGE's complete address (including room or suite number if applicable).

Lines 15 and 16. Enter the name and telephone number of the person to contact who is responsible for answering any questions related to the Form 1094-C.

1095-C Information

Line 17. This field is not used.

Line 18. Enter the total number of 1095-C Forms that are submitted with this 1094-C Form.

Line 19. Indicate if this is the Authoritative Transmittal of the Form 1094-C for the group. If this is **not** the Authoritative transmittal then complete the signature portion of the Form 1094-C and leave the remainder of the form (lines 20-22 of Part II, and all of parts III and IV) blank.

Important. If this is the only Form 1094-C being filed by the group then it is the Authoritative Transmittal and Lines 20-22 of part II, and all of parts III and IV must be completed.

Part II – ALE Member Information

Authoritative Transmittal

Lines 20–22 should be completed only on the Authoritative Transmittal for the employer.

Line 20. Enter the total number of 1095-C Forms that will be filed by the employer. This includes all Forms 1095-C that are filed with this transmittal including those filed for any individuals who enrolled in the employer-sponsored self-insured plan, and for any Forms 1095-C filed with a separate transmittal.

Line 21. If the employer was a member of an aggregated group during any month of the calendar year check "Yes."

Note. If you check "Yes," also complete the "Aggregated Group Indicator" in Part III, column (d), and then complete Part IV to list the other members of the Aggregated ALE Group.

If, for all 12 months of the calendar year, the employer was not a member of an Aggregated ALE Group, check "No," and do not complete Part III, column (d), or Part IV.

Transitional Relief

Note. More detailed information about "A. Qualifying Offer Method" and "B. Qualifying Offer Method Transition Relief for 2015" can be found on pages 6 and 7.

Line 22. Check all applicable boxes indicating if the employer meets the eligibility requirements of transition relief indicated.

Note. A group will not necessarily qualify for one of the transition relief options.

A. Qualifying Offer Method. Check this box if the employer is eligible to use and is using the Qualifying Offer Method to report the information on Form 1095-C for one or more full-time employees. To be eligible to use the Qualifying Offer Method for reporting, the employer must certify that it made a Qualifying Offer to one or more of its full-time employees for all months during the year in which the employee was a full-time employee for whom an employer shared responsibility payment could apply.

Note. If the employer reports using this method, it must not complete Form 1095-C, Part II, line 15, for any month for which a Qualifying Offer is made. Instead it must enter the Qualifying Offer code 1A on Form 1095-C, line 14, for any month for which the employee received a Qualifying Offer (or in the all 12 months box if the employee received a Qualifying Offer for all 12 months), and must leave line 15 blank for any month for which code 1A is entered on line 14.

B. Qualifying Offer Method Transition Relief for 2015. Check the box if the employer is eligible and is using the Qualifying Offer Method Transition Relief for 2015. To be eligible the employer will need to clarify that it made a Qualifying Offer for at least one month of the calendar year to at least 95% of its full-time employees (limited non-assessment period employees do not count towards this percentage).

An employer is not required to use this method, and the employer may report the offer code on line 14 and the dollar amount required as an employee contribution for the lowest-cost employee-only coverage providing minimum value for that month on line 15.

Note. If an employer reports using this method, it must not complete Form 1095-C, Part II, line 15, for any month for which a Qualifying Offer is made or for which Qualifying Offer Method Transition Relief applies. An employer that reports using this method must enter on Form 1095-C, line 14, either the Qualifying Offer code 1A for any months for which the employee received a Qualifying Offer, or the Qualifying Offer Method Transition Relief code 11 for any months for which the employee did not receive a Qualifying Offer.

1094-C Continued

C. Section 4980H Transition Relief. Check this box if the employer is eligible for section 4980H Transition Relief under either:

1. 2015 Section 4980H Transition Relief for ALEs with Fewer Than 100 Full-Time Employees, Including Full-Time Equivalent Employees (50-99 Transition Relief), or
2. 2015 Transition Relief for Calculation of Assessable Payments Under Section 4980H(a) for ALEs with 100 or More Full-Time Employees, Including Full-Time Equivalent Employees (100 or More Transition Relief).

Note. If an employer checks this box, it must also complete Form 1094-C, Part III, column (e), Section 4980H Transition Relief Indicator, to indicate the type of section 4980H transition relief for which it is eligible.

D. 98% Offer Method. Check this box if the employer is eligible for and is using the 98% Offer Method. To be eligible to use the 98% Offer Method, an employer must certify that, the employer offered affordable health coverage providing minimum value to at least 98% of its employees and their dependents for all months during which the individuals were employed and were not in a Limited Non-Assessment Period.

Note. If an employer uses this method, it is not required to complete the "Full-Time Employee Count" in Part III, column (b).

Part III—ALE Member Information—Monthly (Lines 23-35)

Column (a) Minimum Essential Coverage Offer Indicator.

- Enter an "X" in the "Yes" checkbox on line 23 for "All 12 Months" if the employer offered MEC to at least 95% of its full-time employees and their dependents for the entire calendar year.
- Enter an "X" in the "Yes" checkbox for each applicable month where the employer offered MEC to at least 95% of its full-time employees and their dependents.
- Enter an "X" in the "No" checkbox for the months in which the employer did not offer MEC to at least 95% of its full-time employees and their dependents,
- Enter an "X" in the "No" checkbox for "All 12 Months" if the employer did not offer minimum essential coverage to at least 95% of its full-time employees and their dependents for any of the 12 months.
- If an employer did not offer minimum essential coverage to at least 95% of its full-time employees and their dependents but is eligible for certain transition relief the employer should enter an "X" in the "Yes" checkbox for Part III, line 23, column (a).

Note. For purposes of column (a), an employee in a Limited Non-Assessment Period is not counted in determining whether minimum essential coverage was offered to at least

95% of an employer's full-time employees and their dependents.

Tip. If the employer offered minimum essential coverage to all but five of its full-time employees and their dependents, and five is greater than 5% of the number of full-time employees, the employer may report in column (a) as if it offered health coverage to at least 95% of its full-time employees and their dependents.

Column (b) Full-Time Employee Count for ALE Member.

Enter the number of full-time employees for each month, but do not count any employee in a Limited Non-Assessment Period.

Note. If the employer selected box D, on line 22, it is not required to complete column (b).

Column (c) Total Employee Count for ALE Member.

Enter the total number of all of your employees (include full time, part time and Limited non-access period employees).

An employer must choose to use one of the following to determine the number of employees per month and must use that day for all months of the year:

- (1) The first day of each month.
- (2) The last day of each month.
- (3) The first day of the first payroll period that starts during each month.
- (4) The last day of the first payroll period that starts during each month (provided that for each month that last day falls within the calendar month in which the payroll period starts).

Column (d) Aggregated Group Indicator.

Note. An employer must complete this column if it checked "Yes" on line 21.

Enter an "X" in the "All 12 Months" box if the employer was a member of an Aggregated ALE Group during each month of the calendar year.

Enter an "X" in applicable boxes if the employer was a member of an Aggregated ALE Group for one or more month(s).

Important. If an employer enters "X" in one or more months in this column, it must also complete Part IV.

Column (e) Section 4980H Transition Relief Indicator.

If the employer selected box C on line 22, enter code A. If the employer selected box C on line 22, enter code B.

Part IV—Other ALE Members of Aggregated ALE Group (Lines 36-65)

Note. An employer must complete this section if it checks "Yes" on line 21.

Enter the name(s) and EIN of up to 30 of the other Aggregated ALE Group members. If there are more than 30 members of the Aggregated ALE Group, enter the 30 with the highest monthly average number of full-time employees.

1095-B

Part I—Responsible Individual

Policy Holder

Line 1. Enter the name of the Primary Policy Holder.

Line 2. Enter the nine-digit social security number (SSN) of the responsible individual, include dashes.

Note. A taxpayer identification number (TIN) can be used in place of an SSN. Or, a Date of Birth (DOB) can be entered on line 3.

Line 3. If line 2 is blank enter the Primary Policy Holder's date of birth (MM/DD/YYYY).

Lines 4–7. Enter the complete mailing address of the Primary Policy Holder.

Policy Identification

Line 8. Enter the letter identifying the origin of the policy.

- 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.

Important. Employers reporting self-insured group health plan coverage on Form 1095-B enter code B on line 8, but don't complete Part II.

Line 9. This line is not used.

Part II—Employer-Sponsored Coverage

This part is completed only by issuers or carriers of insured group health plans, including coverage purchased through the SHOP.

Important. If you entered code B for self-insured coverage, skip Part II and go to Part III.

Employer Information

Line 10. Enter the employer name.

Line 11. Enter the employer EIN.

Lines 12–15. Enter complete mailing address for the employer sponsoring the coverage.

Part III—Issuer or Other Coverage Provider

Issuer Information

Line 16. Enter employer name.

Line 17. Enter EIN

Line 18. Enter the telephone number of the person to contact about the information reported on the form.

Lines 19–22. Enter complete employer mailing address.

Part IV—Covered Individuals

Column (a). Enter the name of each covered individual.

Column (b). Enter the nine-digit SSN or other TIN for each covered individual (111-11-1111).

Column (c). If Column (b) is blank then enter the (DOB) for the covered individual.

Column (d). Check this box if the individual was covered for at least one day per month for all 12 months of the calendar year.

Column (e). If the individual wasn't covered for all months, check the applicable box(es) for the months in which the individual was covered for at least one day.

Note. If there are more than six covered individuals, complete this information for the additional covered individuals on Part IV, Continuation Sheet(s).

1095-C

Part I - Employee

Line 1. Enter the first name, middle initial and last name of the employee.

Line 2. Enter the 9-digit SSN of the employee, include dashes.

Lines 3–6. Enter the employee's complete address. A country code is not required for U.S. addresses.

Part I – Applicable Large Employer Member (Employer)

Line 7. Enter the name of the employer.

Line 8. Enter the 9-digit EIN including the dash.

Lines 9 and 11–13. Enter the employer's complete address.

Note. This should match the address reported on lines 3–6 of the Form 1094-C.

Line 10. Enter the telephone number of the person to contact about the information reported on the form.

Part II—Employee Offer and Coverage

Plan Start Month. To complete the box, enter the two-digit number (01 through 12) indicating the calendar month during which the plan year begins. In the case of multiple plan years enter the earliest applicable month.

Note. *Plan Start Month is optional for the 2015 and may be left blank.*

Line 14. If the same code series 1 code applies for all 12 calendar months, enter the applicable code in the "All 12 Months" box and do not complete the individual month boxes.

A code must be entered for each calendar month January through December. If the employee was not actually offered coverage for a particular month, enter Code 1H (no offer of coverage) on Line 14.

Reference. *Code series 1 can be found on page 7*

Important. *An employer offers health coverage for a month only if the offer provides coverage for every day of that month. If an employee terminates coverage before the last day of the month, the employee does not actually have an offer of coverage for that month.*

Note. *If the employer enters code 2E on line 16 for any month code 1H should be entered on line 14 for that same month.*

Line 15.

Note. *Complete line 15 only if code 1B, 1C, 1D, or 1E is entered anywhere on line 14.*

Enter the exact amount the employee owes on lowest cost self-only MEC plan for each month.

Example. *if the plan year begins January 1, the employer may determine the amount to report for each month by taking the total annual employee contribution for all 12 months and dividing by 12.*

If the employee is offered coverage but is not required to contribute any amount towards the premium, enter "0.00". If the employee share of the lowest-cost monthly premium amount was the same amount for all 12 calendar months, enter that monthly amount in the "All 12 Months" box and do not complete the monthly boxes.

Line 16. For each calendar month, enter the applicable code from Code Series 2. If the same code applies for all 12 calendar months, enter the code in the "All 12 Months" box. If none of the codes apply for a calendar month, leave the line blank for that month.

Reference. *Code Series 2 codes can be located on page 8*

Part III—Covered Individuals (Lines 17-22)

Enter an "X" in the check box in Part III if the employer offers employer-sponsored self-insured health coverage.

Important. *This part must be completed by an employer offering self-insured health coverage for any employee who enrolled in the coverage for at least one month.*

The following columns will need to be completed for all covered individuals including the individual entered on line 1. If there are more than 6 covered individuals use a Part III covered individuals continuation sheet.

Column (a). Enter the name of each covered individual.

Column (b). Enter the 9-digit SSN for each individual, include dashes.

Note. A (TIN) can be used in place of an SSN, or a DOB can be entered in column (c) if a SSN cannot be acquired.

Column (c). Enter a date of birth (MM/DD/YYYY) only if Column (b) is blank.

Column (d). Check this box if the individual was covered for at least **one day** per month for all 12 months of the year.

Column (e). If the individual was not covered for all 12 months of the calendar year, check the applicable box(es) for the months in which the individual was covered for at least one day in the month.

Definitions

Aggregated ALE Group – Refers to a group of Applicable Large Employers that are treated as a single employer

Applicable Large Employer (ALE) – Is an employer or group of employers that employed an average of at least 50 fulltime employees on business days during the preceding calendar year.

Authoritative Transmittal – Is the primary 1094-C transmittal that reports aggregate employer-level data for the employer. Each group must complete just one authoritative transmittal.

Designated Governmental Entity (DGE) – This is a person(s) that is related to the governmental ALE member and is designated to handle the reporting requirements.

Full Time Equivalent (FTE) Employees – A group of employees that on their own do not qualify as full time employees, but together average at least 30 service hours per week.

Full Time Employee – An Employee providing more than 30 hours of service per week.

Limited Non-Assessment Periods

First Year as ALE Period – Is the January through March of the first calendar year that the employer is an ALE. This only includes employees that were not offered Health Insurance the prior year.

Waiting Period under the Monthly Measurement Method – Is the period of time from when an employee becomes a full time employee and extends out to a maximum of two months after the end of the first month of the employee being full time.

Waiting Period under the Look-Back Method – Is when a new full time employee is hired and has a maximum 3 month timeframe before they are offered health insurance.

First Calendar Month of Employment – If a full time employee starts on any day other than the first day of the month, then the remainder of that first month is a limited non-assessment period.

Transition Relief

A. Qualifying Offer Method.

An employer is not required to use the Qualifying Offer Method, even if it is eligible and instead may enter on line 14 the applicable offer code and then enter on line 15 the dollar amount required as an employee contribution for the lowest-cost employee-only coverage providing minimum value for that month.

Note. *If the employer is eligible to use the Qualifying Offer Method, it may report on Form 1095-C by entering the Qualifying Offer code 1A on Form 1095-C, line 14, for any month for which it made a Qualifying Offer to an employee, even if the employee did not receive a Qualifying Offer for all 12 calendar months. However, if an employee receives a Qualifying Offer for less than all 12 months, the employer must furnish a copy of Form 1095-C to the employee (rather than using the alternative method of furnishing Form 1095-C described below) unless the Qualifying Offer Method Transition Relief for 2015 described later applies.*

Alternative Method of Furnishing Form 1095-C to Employees under the Qualifying Offer Method. An employer that is eligible to use the Qualifying Offer Method meets the requirement to furnish Form 1095-C to its full-time employees who received a Qualifying Offer for all 12 months of the calendar year, and who did not enroll in coverage that is self-insured coverage, if it furnishes each of those full-time employees either a copy of Form 1095-C as filed with the IRS or a statement containing the following information.

- Employer name, address, and EIN.
- Contact name and telephone number at which the employee may receive information about the offer of coverage and the information on the Form 1095-C filed with the IRS for that employee.
- A statement indicating that, for all 12 months of the calendar year, the employee and his or her spouse and dependents, if any, received a Qualifying Offer and therefore are not eligible for a premium tax credit.
- A statement directing the employee to see Pub. 974, Premium Tax Credit (PTC), for more information on eligibility for the premium tax credit.

For a full-time employee who received a Qualifying Offer and enrolled in self-insured coverage, the employer must furnish the

information reporting enrollment in the coverage on Form 1095-C, Part III. The employer may not use the alternative method of furnishing Form 1095-C under the Qualifying Offer Method for that employee. The employer may provide the information to the employee by furnishing a copy of Form 1095-C as filed with the IRS (with or without the statement described above).

B. Qualifying Offer Method Transition Relief for 2015.

Alternative Method of Furnishing Form 1095-C to Employees under the Qualifying Offer Method Transition Relief for 2015. Solely for 2015, for any employee of an employer eligible for the Qualifying Offer Method Transition Relief who does not receive a Qualifying Offer for all 12 calendar months, including employees who receive no offer, the employer may, in lieu of providing the employee with a copy of Form 1095-C, furnish a statement containing the following information.

- Employer name, address, and EIN.
- Contact name and telephone number at which the employee may receive information about the offer of coverage (if any) and the information on the Form 1095-C filed with the IRS for that employee.
- A statement indicating that the employee and his or her spouse and dependents, if any, may be eligible for a premium tax credit for one or more months of 2015.
- A statement directing the employee to see Pub. 974 for more information on eligibility for the premium tax credit.
- An employer that is eligible for the Qualifying Offer Method Transition Relief for any employee who receives a Qualifying Offer for all 12 months of the calendar year may, in lieu of furnishing the employee a copy of Form 1095-C, furnish a statement as described in Alternative Method of Furnishing to Employees Under the Qualifying Offer Method, earlier.

Whether or not an employee received a Qualifying Offer, for an employee who enrolled in self-insured coverage the employer must furnish the information reporting enrollment in the coverage on Form 1095-C, Part III. The employer may not use the alternative method of furnishing Form 1095-C under the Qualifying Offer Method or the Qualifying Offer Method Transition Relief for that employee. Rather, the employer may provide the information to the employee by furnishing a copy of Form 1095-C as filed with the IRS (with or without the statement described above)

Indicator Codes for Employee Offer and Coverage

Code Series 1— Offer of Coverage. The Code Series 1 indicator codes specify the type of coverage offered to an employee, the employee's spouse, and the employee's dependents. For this purpose an offer of coverage is treated as made to an employee's dependents only if the offer of coverage is made to an unlimited number of dependents regardless of the actual number of dependents, if any, an employee has during any particular calendar month.

An offer of COBRA continuation coverage that is made to a former employee upon termination of employment is reported as an offer of coverage only if the former employee enrolls in the coverage. If the former employee does not enroll then codes 1H should be entered.

An offer of COBRA continuation coverage that is made to an active employee (for instance, an offer of COBRA continuation coverage that is made due to a reduction in the employee's hours that resulted in the employee no longer being eligible for coverage under a plan) is reported in the same manner and using the same code as an offer of that type of coverage to any other active employee.

1A. Qualifying Offer: Minimum essential coverage providing minimum value 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 minimum essential coverage offered to spouse and dependent(s).

1B. Minimum essential coverage providing minimum value offered to employee only.

1C. Minimum essential coverage providing minimum value offered to employee and at least minimum essential coverage offered to dependent(s) (not spouse).

1D. Minimum essential coverage providing minimum value offered to employee and at least minimum essential coverage offered to spouse (not dependent(s)).

1E. Minimum essential coverage providing minimum value offered to employee and at least minimum essential coverage offered to dependent(s) and spouse.

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

1G. Offer of coverage to employee who was not a full-time employee for any month of the calendar year (which may include one or more months in which the individual was not an employee) and who enrolled in self-insured coverage for one or more months of the calendar year.

1H. No offer of coverage (employee not offered any health coverage or employee offered coverage that is not minimum essential coverage, which may include one or more months in which the individual was not an employee).

1I. Qualifying Offer Transition Relief 2015: Employee (and spouse or dependents) 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

Code Series 2—Section 4980H Safe Harbor Codes and Other Relief for Employers. An employer enters the applicable Code Series 2 indicator code on Line 16 to report for one or more months of the calendar year that one of the following situations applied to the employee:

2A. Employee not employed during the month. Enter code 2A if the employee was not employed on any day of the calendar month. Do not use code 2A for a month if the individual was an employee of the employer on any day of the calendar month. Do not use code 2A for the month during which an employee terminates employment with the employer.

2B. Employee not a full-time employee. Enter code 2B if the employee is not a full-time employee for the month and did not enroll in minimum essential coverage, if offered for the month. Enter code 2B also if the employee is a full-time employee for the month and whose offer of coverage (or coverage if the employee was enrolled) ended before the last day of the month solely because the employee terminated employment during the month (so that the offer of coverage or coverage would have continued if the employee had not terminated employment during the month). Also use this code for January 2015 if the employee was offered health coverage no later than the first day of the first payroll period that begins in January 2015 and the coverage offered was affordable for purposes of the employer shared responsibility provisions under section 4980H and provided minimum value.

2C. Employee enrolled in coverage offered. Enter code 2C for any month in which the employee enrolled in health coverage offered by the employer for each day of the month, regardless of whether any other code in Code Series 2 might also apply (for example, the code for a section 4980H affordability safe harbor). Do not enter 2C in Line 16 if Code 1G is entered in the All 12 Months Box in Line 14 because the employee was not a full-time employee for any months of the calendar year.

2D. Employee in a section 4980H(b) Limited Non-Assessment Period. Enter code 2D for any month during which an employee is in a Limited Non-Assessment Period for section 4980H(b).

If an employee is in an initial measurement period, enter code 2D (employee in a section 4980H(b) Limited Non-Assessment Period) for the month, and not code 2B (employee not a full-time employee). For an employee in a section 4980H(b) Limited Non-Assessment Period for whom the employer is also eligible for the multiemployer interim rule relief for the month code 2E, enter code 2E (multiemployer interim rule relief) and not code 2D (employee in a Limited Non-Assessment Period).

2E. Multiemployer interim rule relief. Enter code 2E for any month for which the multiemployer interim guidance applies for that employee. This relief is described under Offer of Health Coverage in the *Definitions* section of these instructions.

2F. Section 4980H affordability Form W-2 safe harbor. Enter code 2F if the employer used the section 4980H Form W-2 safe harbor to determine affordability for purposes of section 4980H(b) for this employee for the year. If an employer uses this safe harbor for an employee, it must be used for all months of the calendar year for which the employee is offered health coverage.

2G. Section 4980H affordability federal poverty line safe harbor. Enter code 2G if the employer used the section 4980H federal poverty line safe harbor to determine affordability for purposes of section 4980H(b) for this employee for any month(s).

2H. Section 4980H affordability rate of pay safe harbor. Enter code 2H if the employer used the section 4980H rate of pay safe harbor to determine affordability for purposes of section 4980H(b) for this employee for any month(s).

2I. Non-calendar year transition relief applies to this employee. Enter code 2I if non-calendar year transition relief for section 4980H(b) applies to this employee for the month. See the instructions later under *Section 4980H Transition Relief for 2015 and 2015 Section 4980H(b) Transition Relief*

This communication is not intended, nor should it be construed, as legal or tax advice. Please contact a competent legal or tax professional for legal advice, tax treatment and restrictions. Federal and state laws and regulations are subject to change. United Healthcare Services, Inc. or its affiliates cannot be responsible for tax, fines, or penalties that may arise out of a failure to comply with the IRS reporting requirements.