Correcting 1095-Cs

Avionté Staffing Software

4/14/2016

Corrected Forms

- Two methods of indicating a corrected form:
    1. If form has been filed with the IRS: Enter an "X" in the corrected checkbox
    2. If you are correcting a Form 1095-C that was previously furnished to a recipient, but **NOT** filed with the IRS: Write CORRECTED on the new Form 1095-C furnished to the recipient

- Please consult the IRS 1095-C Instructions for further details on corrections and forms

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Corrected Forms, continued

- Avionté supports these correction methods via added parameters in the Avionte_1095C Report

Part I

- Employee Info
  - Pulls from:
    - Employee > Detail
    - Address = Primary Address
- Employer Info
  - Pulls from:
    - Admin Tools > Employer > Detail Tab
    - List of Property:
      - GSXMLFeed_Contact_ContactName
      - GSXMLFeed_Contact_ContactPhone

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

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Part II – Line 14

Line 14 Logic

1A - 1G	• Specific code used is populated based on supplier/branch property, GSACA_1095cLine14Value • A healthcare deduction and/or contribution is touching the Employee's record for the full month.
1H	• No healthcare deductions or contributions are touching the employee's record that month **OR** • The healthcare deduction/contribution does not cover the *full* month.

Example: Joe Smith was effective on MEC insurance starting May 15th. A deduction of Health Care Plan1 is on his record from 5/15/15 through 12/15/15. His Line 14 will show 1H from January through May, a 1F from June through November, and back to a 1H in December.

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Part II – Line 14

Line 14

TO CORRECT:

- The offer of coverage code:
  - Change the value for the Supplier/Branch Property, GSACA_1095cLine14Value
- An offer of coverage showing:
  - Insert a $0.00 **deduction** on an employee's record for months he/she was enrolled in health insurance
  - Insert a $0.00 **contribution** on the employee's record for months they waived healthcare coverage
- Dates of coverage offered:
  - Alter the start and end dates of the healthcare deduction or contribution on the employee's record to reflect months of coverage
- A deduction/contribution not showing as coverage:
  - Ensure the transaction type used is checked as IsHealthcare

Part II – Line 15

Line 15 Logic

$XX.XX	• Dollar amount is determined by supplier/branch property, GSACA_1095CLine15Value • If GSACA_1095CLine15Value property is set to a percentage, value will equal Percentage multiplied by employee's gross wages for the month • Value populates if an offer of coverage is shown in Line 14 (Line 14 does not equal 1H)
Blank	Line 14 shows 1A, 1F, 1G or 1H (as Line 15 value is not required in combination with these codes)

Example: Joe Smith had coverage from 5/15/15 to 12/15/15. His Line 15 will show $85.60 from June through November (his full months of coverage). All other months will be blank.

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Part II – Line 15

Line 15

TO CORRECT:

- The dollar amount shown:
    - Change your Line 15 value by altering the Supplier/Branch Property, GSACA_1095cLine15Value
- The months a value is showing:
    - Correct your Line 14 accordingly, and Line 15 will show your GSACA_1095cLine15Value for months an offer of coverage is shown
- A cap on your employee's share (maximum value):
    - Input a training ticket to the Support Center and have this updated from the back end of the system

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Part II – Line 16

Line 16 Logic

2A	• Employee does not have an Assignment touching that month **OR** • The Assignment has a Performance code that is marked as False for the Config Choice Property, CountAsAssigned.
2B	• Employee is considered non-full-time for that month and/or was terminated during that month. • **2B will never populate after the Effective Insurance Date.** • 2B will populate in January if healthcare deduction/contribution starts on or before 1/5/2015 (the first payroll of the year).
2C	• A healthcare deduction is touching that employee's record for the full month.
2D	• Employee is in their Initial Measurement and/or Admin Periods. • 2D will stop populating once the Employee is considered Full-Time or has hit his or her Effective Insurance Date. **2D will never populate after the Effective Insurance Date.** • Will take the earliest EID on the employee's record in 2015
2E—2I	• Will populate the value input for Supplier property GSACA_1095cLine16Value when none of the above conditions are met.
Blank	• None of the above conditions for Line 16 are met **AND/OR** • The value for property GSACA_1095cLine16Value is blank.

Part II – Line 16

Line 16 Example

Joe Smith began working with ABC Staffing March 1st. He was offered insurance which became effective June 1st. He then terminated with ABC Staffing in mid-December. His 1095-C should appear as below:
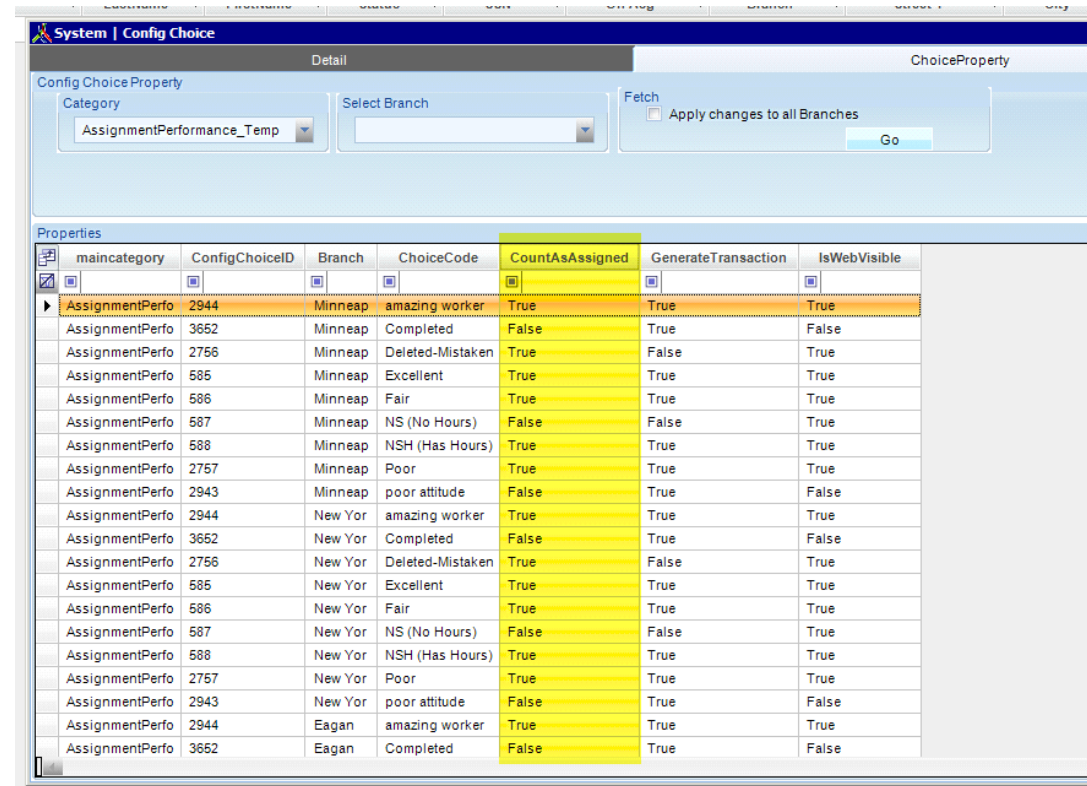
Part II Employee Offer and Coverage		All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Plan Start Month (Enter 2-digit number):														
14 Offer of Coverage (enter required code)			1H	1H	1H	1H	1H	1F	1F	1F	1F	1F	1F	1H
15 Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage		$	$	$	$	$	$	$ 85.60	$ 85.60	$ 85.60	$ 85.60	$ 85.60	$ 85.60	$
16 Applicable Section 4980H Safe Harbor (enter code, if applicable)			2A	2A	2D	2D	2D	2C	2C	2C	2C	2C	2C	2B

Part II – Line 16

2A

TO CORRECT:

- Line 16 showing 2A when employee has an Assignment:
  - Ensure the setup of the CountAsAssigned property in Admin Tools > Config Choice > Choice Property> Assignment_PerformanceTemp category
- An employee not working, but not showing 2A:
  - Verify assignment dates and insert an end date if employee stopped working

Part II – Line 16

2B

TO CORRECT:

- 2B populating in January unexpectedly:
  - Alter the start date of the healthcare deduction or contribution to after the first payroll of the year
  - See logic from the IRS about 2B in January:

> **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.

- Form not reflecting a termination:
  - Appropriately input Assignment end dates

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Part II – Line 16

2C

TO CORRECT:

- Dates of coverage:
  - Input a healthcare deduction on the employee's record with start and end dates reflecting their coverage on the plan

- A deduction not showing as coverage that should be:
  - Make sure your deduction Transaction Type is checked as IsHealthcare in Admin Tools > Transaction Type

- A deduction showing as coverage that should not be:
  - Make sure your deduction Transaction Type is NOT checked as IsHealthcare in Admin Tools > Transaction Type
  - Declinations should be recorded as $0.00 contributions

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Part II – Line 16

2D

TO CORRECT:

- 2D showing for incorrect months:
  - Controlled by the Effective Insurance Date (EID) in Employee > Dates
  - System will take earliest Effective Insurance Date in the reporting year
    - Check the Employee Log
    - Right-click on the Effective Insurance Date date type to delete the "audit trail" and start fresh
    - Simply change the date to have 2D stop populating earlier

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Part II – Line 16

Safe Harbor Codes (2E-2I)

TO CORRECT:

- Incorrect safe harbor code being displayed:
  - Alter the Supplier/Branch property GSACA_1095CLine16Value
- Line 16 being blank:
  - Blanks are valid based on your Line 14 value
  - See previous slide changes to fix a blank to the code that should be displayed
  - Complete a Line 16 Override if needed

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Part II Overrides

- Used to manually manipulate Part II data
- Housed in Employee > Extra:
  - 1095-C Line 14 Override
  - 1095-C Line 15 Override
  - 1095-C Line 16 Override
- Input code changes to cover all 12 months
  - Use NA to indicate months that should be blank
  - Format must be CC MM/YYYY
- Changes in codes should be entered on a new line using Enter separation

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Part II Overrides

Example:

- Joe Smith began working in March of 2015. He was in his initial measurement period until June, when he enrolled in our insurance plan. He then terminated in December of 2015.
- Override his file in Employee > Extra as shown below:

Category : ACA (2 items)	
1095-C Line 16 Override	2A 01/2015 2D 03/2015 2C 06/2015 2B 12/2015
1095-C Line 15 Override	NA 01/2015 85.60 06/2015 NA 12/2015

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Part III

- Will populate if Supplier property IsFEINSelfInsured = True and the transaction type of healthcare deduction(s) are checked as IsHealthcare
- Dependent Info pulls from Employee > Payroll > Deduction
  - Deduction Start & End Dates = coverage dates
  - Dependent list pulls from Deduction > Notes tab
  - Dependent Info should be formatted in the Notes as shown:

Notes

FirstName LastName 02/04/95,FirstName LastName 01/01/99

Updating Your Reports

- Must re-run Greenshades Feed & XML to update reports with data changes
  - Weekly Process > Generate Greenshades
  - Select Supplier, Year, and Q4 ACA
  - Click Generate Feed & XML
    - Correct any severe errors
  - Click Generate XML to produce an updated XML file
- Jump to Reports and run the Avionte_1095C Report to see changes updated

Next Steps

1) Resend corrected forms to employees
   - Print corrected form(s) from the core application (Reports > Avionte_1095C Report)
   - Use the Avionte_1095C Label report to produce mailing address labels on 5160 label paper
2) File with the IRS
   - By May 31st if under 250 1095-Cs
     1) Run the Avionte_1094C Report and Avionte_1095C Reports to print and mail
     2) Use 1094C PDF if desired: IRS 1094-C PDF
   - By June 30th if 250+ 1095-Cs (e-Filing)
     1) Preview 1094C in Avionte via Reports > Avionte_1094C Report
     2) Upload XML to Greenshades
3) Save your 2015 reports (as a PDF and/or printed copies)!