

ACA REPORTING BASICS:

What You Need to Know

Each year, the ACA requires employers to file specific information about employee health coverage to the IRS, and provide copies to employees/recipients



PROWORK

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WHO NEEDS TO FILE

You need to file if you are:

- An employer with 50 or more full-time employees (including full-time equivalent employees, called FTEs) in the previous year*
- A self-insured employer, regardless of size

* Under the ACA, full-time employees are those who worked an average of 30 hours or more per week for more than 120 days in a year. This means that you may meet the requirements for ACA reporting, even if you have what you consider less than 50 full-time employees.

NOT SURE IF YOU NEED TO FILE? LET US HELP.

WHAT FORMS YOU NEED TO FILE

There are two main types of ACA reporting: "B" and "C."

B - This reporting is for insurance carriers as well as self-insuring companies. The purpose is to provide proof that an employee was insured. The main form, 1095-B, must be issued by an insurance company (or self-insured employer) to both the employee and the IRS. 1094-B is a related transmittal form (think of it as a cover sheet), that is sent to the IRS.

C - This reporting is for all employers with 50 or more full-time employees (including FTEs). The purpose is to provide information about the employee and details of their health coverage with the company. The main form, 1095-C, must be issued to both the employee and the IRS. 1094-C is the related transmittal form that is sent to the IRS.

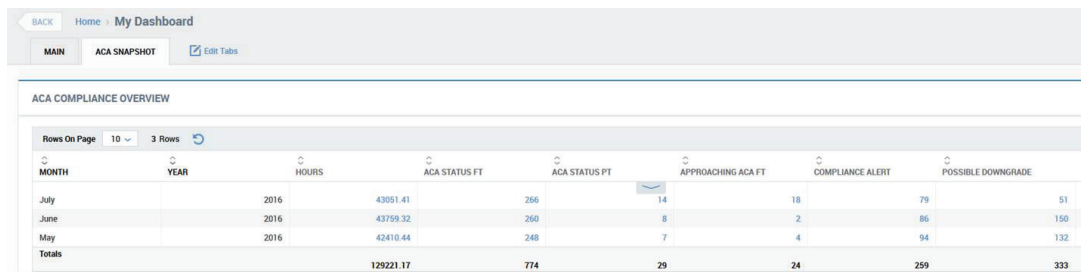
Note that self-insuring companies must complete both "B" and "C" reporting. ACA reporting forms do require extensive data, as well as a system of codes that must be used to provide details of employment history and coverage.

ACCEPTED FILING METHODS

Filing can be done on paper or by e-file. You must e-file if you are filing more than 250 forms.

FILING DEADLINES FOR THE 2016 TAX YEAR

Due Date	Requirement
January 31, 2017	Form 1095 copies distributed to employees (same distribution schedule as W-2)
February 28, 2017	Paper filing deadline of Form 1095 to IRS
March 31, 2017	E-file deadline of Form 1095 to IRS



BACK Home My Dashboard

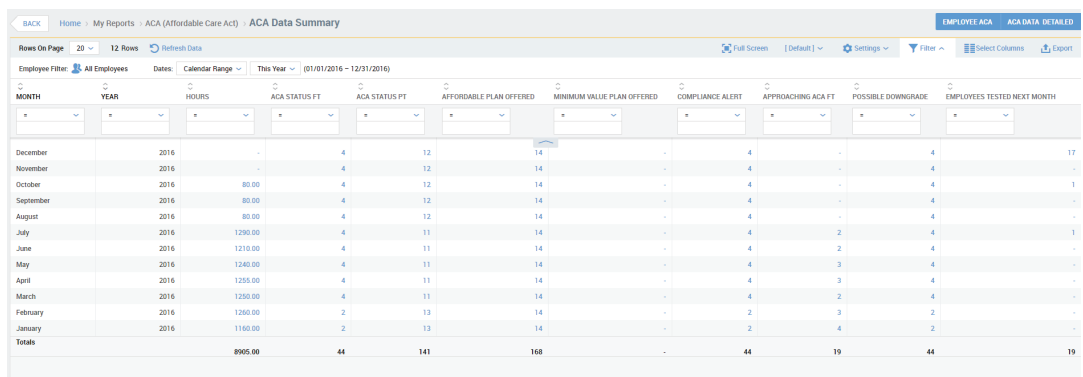
MAIN ACA SNAPSHOT Edit Tabs

ACA COMPLIANCE OVERVIEW

Rows On Page 10 3 Rows

MONTH	YEAR	HOURS	ACA STATUS FT	ACA STATUS PT	APPROACHING ACA FT	COMPLIANCE ALERT	POSSIBLE DOWNGRADE
July	2016	43051.41	266	14	18	79	51
June	2016	43759.32	260	8	2	86	150
May	2016	42410.44	248	7	4	94	132
Totals		129221.17	774	29	24	259	333

ACA snapshots at your fingertips. An overview of your company's ACA compliance can be placed directly on your dashboard, so it is one of the first things you see when you log in. A reminder to keep it a top priority for your company.



BACK Home My Reports ACA (Affordable Care Act) ACA Data Summary

EMPLOYEE ACA ACA DATA DETAILED

Rows On Page 20 12 Rows Refresh Data

Employee Filter: All Employees Dates: Calendar Range This Year (01/01/2016 - 12/31/2016)

MONTH	YEAR	HOURS	ACA STATUS FT	ACA STATUS PT	AFFORDABLE PLAN OFFERED	MINIMUM VALUE PLAN OFFERED	COMPLIANCE ALERT	APPROACHING ACA FT	POSSIBLE DOWNGRADE	EMPLOYEES TESTED NEXT MONTH
December	2016	-	4	12	14	-	4	-	4	17
November	2016	-	4	12	14	-	4	-	4	-
October	2016	80.00	4	12	14	-	4	-	4	1
September	2016	80.00	4	12	14	-	4	-	4	-
August	2016	80.00	4	12	14	-	4	-	4	-
July	2016	1290.00	4	11	14	-	4	2	4	1
June	2016	1210.00	4	11	14	-	4	2	4	-
May	2016	1240.00	4	11	14	-	4	3	4	-
April	2016	1255.00	4	11	14	-	4	3	4	-
March	2016	1250.00	4	11	14	-	4	2	4	-
February	2016	1260.00	2	13	14	-	2	3	2	-
January	2016	1160.00	2	13	14	-	2	4	2	-
Totals		9905.00	44	141	168	-	44	19	44	19

The ACA Data Summary Report along with a few others, helps you manage your employees to make sure you are in compliance with the government guidelines. The system will track employees' part time or full time status, if an affordable plan is available and if a minimum value plan has been offered. From this report we are able to see exactly how many employees have measured to be FT, if there is a compliance alert, and also who is approaching full time status.



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LET US DO THE HEAVY LIFTING

Understanding all the ins and outs of ACA reporting can be a challenge, but our team of experts is here to help. Let us take the burden off, so you can focus on what you do best: taking care of your customers and growing your business.

BACK Home My Reports ACA (Affordable Care Act) ACA Data Detailed EMPLOYEE ACA ACA DATA SUMMARY

Rows On Page: 20 18 Rows Refresh Data Full Screen [Default] Settings Filter Select Columns Export

Employee Filter: All Employees Dates: Calendar Range Last Month (07/01/2016 - 07/31/2016) Custom Filter: ADD NEW

EMPLOYEE ID	USERNAME	FIRST NAME	LAST NAME	EMPLOYEE STATUS	MONTH	YEAR	HOURS	MONTH STATUS	ACA STATUS	WAITING PERIOD MONTH	INITIAL MEASUREMENT MONTH	INITIAL ADMIN MONTH
00112	jones	Jennifer	Jones	Active	July	2016	-	-	PT	-	-	-
00113	turner	Tea	Turner	Active	July	2016	80.00	PT	PT	-	-	-
00114	anh	Ann	Hathaway	Active	July	2016	130.00	FT	FT	-	-	-
00115	mdouglas	Michael	Douglass	Active	July	2016	130.00	FT	FT	-	-	-
00116	reagan	Nancy	Reagan	Active	July	2016	130.00	FT	FT	-	-	-
00117	cjones	Catherine	Jones	Active	July	2016	120.00	PT	PT	-	-	-
00118	ehurley	Elizabeth	Hurley	Active	July	2016	-	-	PT	-	-	-
00119	perjones	Jennifer	Jones	Active	July	2016	-	-	PT	-	-	-
00120	tapelling	Tori	Spelling	Active	July	2016	80.00	PT	PT	-	-	-
00121	bjones	peter	jones	Active	July	2016	130.00	FT	PT	-	-	-
0019	ashley	Ashley	Nelson	Active	July	2016	100.00	PT	FT	-	-	-
100	kwatts	Kathy	Watts	Active	July	2016	-	-	FT	-	-	-
200	jaweston	Jennifer	Aweston	Active	July	2016	-	-	PT	-	-	-
500	harkin	Henry	Larkin	Active	July	2016	130.00	FT	-	-	-	9
600	ppeterson	Paul	Peterson	Active	July	2016	130.00	FT	FT	-	-	-
700	hdubois	Larry	Dubois	Active	July	2016	130.00	FT	-	-	-	12
800	klarkson	Kelly	Clarkson	Terminated	July	2016	-	-	-	-	-	-
900	jbranson	Josh	Bronson	Active	July	2016	-	-	PT	-	-	-

This ACA Detailed Report is a more extensive version of the ACA Data Summary Report. This report is very helpful in viewing exactly where each employee is at in any of their measurement or stability periods, what their codes will look like on the Form 1095-C and if there are any compliance alerts in any given date range.

FORM 1095-C

Form **1095-C** Employer-Provided Health Insurance Offer and Coverage
 Department of the Treasury Internal Revenue Service
 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 **Applicable Large Employer Member (Employer)**

1 Name of employee: Josh Bronson 2 Social security number (SSN): 123-45-6780 7 Name of employer: Profit Builders 8 Employer identification number (EIN): 99-9999999

3 Street address (including apartment no.): 9366 State Route 80W Mayfield 9 Street address (including room or suite no.): 10 Contact telephone number:

4 City or town: Mayfield 5 State or province: KY 6 Country and ZIP or foreign postal code: 42066 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):**

Offer of Coverage (enter required code)	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
1E													
15 Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage: \$300.00													
19 Applicable Section 4509H Safe Harbor (enter code, if applicable): 2B													

Part III Covered Individuals
 If Employer provided self-insured coverage, check the box and enter the information for each covered individual.

The Form 1094-C and Form 1095-C are built within PROWORK and will be populated based on the data that was being tracked against the employee's ACA timeline. The forms can then be filed electronically and made available to the employees through their ESS portal.



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