

| Code | What does the Code Mean? | When should I use this code? |
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| 1A | You made a Qualifying Offer : You offered Minimum Essential Coverage (MEC) with Minimum Value (MV) to the employee (EE). The offer is affordable because it's < or = to 9.5% of the single, mainland federal poverty line. You offered MEC to spouse + dependents. | You offer coverage to EEs, spouses and children. <ul style="list-style-type: none"> You offer MEC providing MV. Your coverage is affordable at the employee-only level because it's < or = to 9.5% of the single, mainland federal poverty line. |
| 1B | You only offer coverage to EEs. The coverage is MEC and provides MV. | You exclude spouses + children from your plan. |
| 1C | You offer coverage to EEs that is MEC and MV and offer MEC to EEs children. Spouses are not offered coverage | You exclude spouses from your plan. |
| 1D | You offer coverage to EEs that is MEC and MV and offer MEC to EEs spouses. Children are not offered coverage. | You exclude children from your plan. |
| 1E | You offer coverage to EEs that is MEC and MV and offer MEC to EEs spouses and children | The only difference between this Code and A1 is that your coverage may not be affordable or it is affordable based on a safe harbor other than the federal poverty line. |

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| 1F | You offer MEC to the EE or EE + spouse and/or dependents but the coverage does not provide MV. | Your coverage does not provide MV. |
| 1G | You offer self-insured coverage to an employee who was not full time at any point in the year. | You offer a self-insured plan. <ul style="list-style-type: none"> Non-full-time employees are eligible for your plan. The employee was enrolled in the plan, for this month. |

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| 1H | <p>You made no offer of coverage (or one that didn't provide MEC for the EE).</p> | <ul style="list-style-type: none"> • The EE was not yet hired. • The EE was in a limited non-assessment period. • The EE was otherwise ineligible for coverage. • Your offer of coverage was not MEC. • Your offer of coverage was not for an entire month. * • The employee terminated, and you offered COBRA. |
| 1I | <p>Qualifying Offer Transition Relief 2015: You did not offer EE + spouse or children coverage, or you offered non qualifying coverage, or the qualifying offer was for less than 12 months.</p> | <p>You made a qualifying offer for one or more months of 2015 to at least 95% of your full-time employees (not counting those in a LNAP).</p> |

Codes Series 2

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| 2A | <p>You did not employ this person during the month</p> | <ul style="list-style-type: none"> •The employee (EE) is not yet hired. •The EE is no longer employed. Do not use code 2A for the month during which an employee terminates employment with the ALE Member. |
| 2B | <p>The EE was not full time (FT) for this month.</p> | <ul style="list-style-type: none"> • The EE is part time. • The EE is seasonal or variable hour. • The EE is in a measurement period and his/her FT status is not yet established. (See Code 2D) |
| 2C | <p>The EE enrolled in the coverage you offered.</p> | <ul style="list-style-type: none"> • The EE accepts and enrolls in your offer of coverage. • If you have an option between 2C and another code, use 2C. |
| 2D | <p>The EE was in a Limited Non-assessment Period (LNAP) for the month</p> | <ul style="list-style-type: none"> • The EE is in a waiting period under the Monthly or Look-Back measurement method. • The EE is in an initial measurement period under the Look-Back method. • The EE is in the first calendar month of employment and did not start on the first day of the month. • It is your first year as an applicable large employer (ALE). • The EE has a change in status during his/her initial look-back measurement period. |

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| 2E | You are eligible for the multiemployer interim relief rule. | <ul style="list-style-type: none"> • Some portion of your workforce is eligible for a multiemployer (union) plan. • You make an ongoing contribution to the plan on behalf of union EEs |
| 2F | The coverage you offered is affordable based on the Form W-2 safe harbor. | <ul style="list-style-type: none"> • Coverage is affordable for this EE based on the W-2 safe harbor method. • You used the W-2 safe harbor for every month that the EE is offered coverage. |
| 2G | The coverage you offered is affordable based on the Federal Poverty Line safe harbor. | Coverage is affordable to this EE based on the federal poverty line safe harbor method. |
| 2H | The coverage you offered is affordable based on the Rate of Pay safe harbor. | Coverage is affordable to this EE based on the rate of pay safe harbor method. |
| 2I | You are eligible for non-calendar year transition relief for this month, which applies to this EE. | <ul style="list-style-type: none"> • You offer a non-calendar year plan and are eligible for associated transition relief. • This EE was only eligible for a non-calendar year plan. • You can't use this code if the EE is also eligible for a calendar year plan you offer |