

## **Explanation of Acronyms on 1095-C Code Sheet**

**MEC-** Minimum Essential Coverage

**MV-** Minimum Value

**FPL-** Federal Poverty Level

**IMP-** Initial Measurement Period(waiting period)

# FORM 1095-C INDIVIDUAL STATEMENT

Form **1095-C** Department of the Treasury Internal Revenue Service  
**Employer-Provided Health Insurance Offer and Coverage**  
 Information about Form 1095-C and the separate instructions is at [www.irs.gov/form1095c](http://www.irs.gov/form1095c)  
 VOID  CORRECTED   
 OMB No. 1545-0047 **2015**  
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**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 County and ZIP or foreign postal code: \_\_\_\_\_

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 County and ZIP or foreign postal code: \_\_\_\_\_

**Part II Employee Offer and Coverage**

Plan Start Month (Enter 2-digit number): \_\_\_\_\_

	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14. Other of coverage (enter required code)													
15. Employee Share of Lowest Cost Maximum Value Coverage	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16. Applicable Section 408(a) State Income Tax Credit													

**Part III Covered Individuals**

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

(A) Name of covered individual(s)	(B) SSN	(C) Code if SSN is not available	(D) Covered at 12 months	(E) Months of Coverage												
				Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	
17			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

For Primary Act and Paperwork Reduction Act Notice, see separate instructions. **Form 1095-C (2015)**

# FORM 1095-C PART II INDIVIDUAL STATEMENT CODES

## Line 14

- 1A MEC providing affordable (based on FPL safe harbor), MV coverage offered to full-time employee and at least MEC offered to spouse and dependents.
- 1B MEC providing MV offered to employee only.
- 1C MEC providing MV offered to employee and at least MEC offered to dependents (not spouse).
- 1D MEC providing MV offered to employee and at least MEC offered to spouse (not dependents).
- 1E MEC providing MV offered to employee and at least MEC offered to dependents and spouse.
- 1F MEC not providing MV offered to employee; employee, spouse or dependents; or employee, spouse and dependents.
- 1G Offer of coverage to an employee 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 year.
- 1H No offer of coverage (no coverage or offered coverage is not MEC).
- 1I Qualified Offer Transition Relief 2015: employee (and spouse or dependents) received no offer; received non-qualifying offer or received qualifying offer for less than 12 months.

## Line 15

Complete only if code 1B, 1C, 1D or 1E is entered in any box on Line 14.

## Line 16

- 2A Employee not employed on any day of the calendar month
- 2B Employee is not a full time employee.
- 2C Employee enrolled in coverage offered.
- 2D Employee in limited § 4980H(b) limited non-assessment period (IMP or waiting period).
- 2E Multiemployer interim relief rule.
- 2F Form W-2 safe harbor for affordability.
- 2G  FPL safe harbor for affordability.
- 2H Rate of pay safe harbor for affordability.
- 2I Non-calendar year transition relief applies.