PEBA
SC Retirement Systems and State Health Plan

South Carolina Public Employee Benefit Authority
Serving those who serve South Carolina

Form 1095-C code explanations

Lines 14 and 16

Line 14 – Code Series 1 (offer of coverage)

Code	Description
1A	Qualifying Offer: Minimum essential coverage ("MEC") providing minimum value ("MV") offered to full-time employee with employee contribution for self-only coverage equal to or less than 9.5 percent mainland single federal poverty line (FPL) (for 2015, 93.18/month), and at least MEC offered to spouse and dependent(s). If used, leave line 15 blank. **(An employer may use 1A only if it checks box 22A or 22B on Form 1094-C.)**
1B	MEC providing MV offered to employee only. **Not applicable to the State Health Plan (SHP).**
1C	MEC providing MV offered to employee and at least MEC to dependent(s) (not spouse). **Not applicable to the SHP.**
1D	MEC providing MV offered to employee and at least MEC to spouse (not dependent(s)). **Not applicable to the SHP.**
1E	MEC providing MV offered to employee and at least MEC to dependent(s) and spouse.
1F	MEC **not** providing MV offered to employee or employee and spouse and/or dependent(s).
1G	Offer of coverage to employee not a full-time employee for any month of the year and enrolled in self-insured coverage for one or more months.
1H	No offer of coverage or offered coverage that is not MEC.
1I	Qualified 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. If used, leave line 15 blank. **(An employer may use 1I only if it checks box 22A or 22B on Form 1094-C.)**

Line 16 – Code Series 2 (safe harbors and other relief)

Code	Description
2A	**Employee not employed during the month.** Employee not employed any day of the month. Do not use for the month in which an employee terminates.
2B	**Employee not a full-time employee**. Employee is not a full-time employee for the month and did not enroll in MEC if offered for the month. Also use 2B if an offer of coverage to a full-time employee for the month ended before the last day of the month because the employee terminated employment during the month.
2C	**Employee enrolled in coverage offered.** Employee enrolled in coverage for every day of the month. **This code usually supersedes all other codes.**
2D	**Employee in a section 4980H(b) Limited Non-Assessment Period**. Employee in a waiting period, initial measurement period, initial administrative period, or other limited non-assessment period.
2E	**Multiemployer interim rule relief. Applies only to multiemployer plans, not applicable to the SHP.**
2F	**Section 4980H affordability Form W-2 safe harbor.** Employer offered coverage affordable under the Form W-2 safe harbor, but the employee did not enroll. If used for an employee, the employer must use it for all months in which the employer offered the employee coverage.
2G	**Section 4980H affordability FPL safe harbor.** Employer offered coverage affordable under the federal poverty line safe harbor, but the employee did not enroll.
2H	**Section 4980H affordability rate of pay safe harbor**. Employer offered coverage affordable under the rate of pay safe harbor, but the employee did not enroll.
2I	**Non-calendar year transition relief applies to this employee. Not applicable to the SHP.**

Note:

- This form only provides a summary of the indicator codes for Form 1095-C. Prior to completing Form 1095-C, employers should consult the Internal Revenue Service's Instructions to Form 1095-C for a complete description of the indicator codes.
- An employer may use 2F, 2G and 2H to indicate that an employee declined an offer of coverage. The code an employer uses depends on the reporting method or form of Transition Relief indicated on Form 1094-C, Part II, line22.