PEBA
SC Retirement Systems and State Health Plan

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

ACA reporting quick reference*

IRS Revenue Code	Form #	Form name	Applies to which PEBA employers?	Responsible party	Provided to	PEBA's role	Comments
6056	1095-C	Employer-Provided Health Insurance Offer and Coverage	Employers with **50 or more** full-time equivalent employees	Employer	Full-time employees; attached to 1094-C Transmittal	PEBA will provide employers with an electronic file that contains information for their covered employees and dependents. This information is required for Section III of the form.	Form should be provided to any individual employed in a full-time position at any time during the preceding calendar year (even if the employee has since left employment or retired).
6056	1094-C	Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Return	Employers with **50 or more** full-time equivalent employees	Employer	IRS	N/A	If more than one transmittal is submitted, one form must be designated as the "authoritative" aggregate transmittal for the employer.
6055	1095-B	Health Coverage	Employers with **less than 50** full-time equivalent employees	Employer	Full-time employees; attached to 1094-B Transmittal	PEBA will provide employers with an electronic file that contains information for the employer's covered employees and dependents. This information is required for Section IV of the form.	Form should be provided to any individual employed in a full-time position at any time during the preceding calendar year (even if the employee has since left employment or retired).
6055	1094-B	Transmittal of Health Coverage Information Return	Employers with **less than 50** full-time equivalent employees	Employer	IRS	N/A	Only one transmittal can be submitted.

IRS Revenue Code	Form #	Form name	Applies to which PEBA employers?	Responsible party	Provided to	PEBA's role	Comments
6055	1095-B	Health Coverage	**All Employers**	Employer or Designated Governmental Entity (DGE)	Former non-Medicare eligible employees (Retirees, COBRA subscribers and Survivors); attached to the 1094-B Transmittal	**CG Agencies and employers who designate PEBA as their DGE*** PEBA will complete and provide the 1095-B form to the employer's former non-Medicare eligible employees and transmit with the 1094-B. However, PEBA will only report with respect to former employees who were not active employees for any portion of the reporting period. ***Local subdivisions and other entities who participate pursuant to S.C. Ann 1-11-710 cannot designate PEBA to report for its former employees**	If an employer does not or cannot designate PEBA as its DGE, PEBA will provide employers with an electronic file that contains information for the employer's former non-Medicare eligible employees and dependents. This information is required for Section IV of the form.
6055	1094-B	Transmittal of Health Coverage Information Return	**All Employers**	Employer or Designated Governmental Entity (DGE)	IRS		If an employer with less than 50 full-time equivalent employees chooses to report its former employees, submit only one 1094-B transmittal for all 1095-B forms (employees and former employees).

*State agencies that use CG payroll should refer to the ACA reporting quick reference for "The State" ALE. This document does not constitute legal advice. Employers are encouraged to contact their own legal counsel to ensure compliance with the employer mandate.