



Form 1095-C -Sample and Content Description-



If you were a full-time employee working 30 or more hours per week or enrolled in healthcare coverage from your employer at any time in 2015, you should receive a Form 1095-C. The following example provides a brief description of each of the primary sections of the form.

Lines 1-13

Line 14

Line 15

Line 16

Lines 17-34

Form 1095-C		Employer-Provided Health Insurance Offer and Coverage						<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1600116 OMB No. 1545-2251 2015						
Department of the Treasury Internal Revenue Service		Information about Form 1095-C and its separate instructions is at www.irs.gov/form1095c														
Part I Employee				Applicable Large Employer Member (Employer)												
1 Name of employee		2 Social security number (SSN)		7 Name of employer				8 Employer identification number (EIN)								
3 Street address (including apartment no.)				9 Street address (including room or suite no.)				10 Contact telephone number								
4 City or town		5 State or province		6 Country and ZIP or foreign postal code		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):										
		All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec		
14 Offer of Coverage (enter required code)																
15 Employee Share of Lowest-Cost Monthly Premium, for Self-Only Minimum Value Coverage		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
16 Applicable Section 4980H Safe Harbor (enter code, if applicable)																
Part III Covered Individuals																
If Employer provided self-insured coverage, check the box and enter the information for each covered individual. <input type="checkbox"/>																
(a) Name of covered individual(s)		(b) SSN	(c) DOB (if SSN is not available)	(d) Covered all 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"/>
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"/>
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"/>

Lines 1-13: The information contained in Part I of the form includes information about you and your agency employer.

Line 14: This line is used to report whether an offer of coverage was made to an employee for each month of the year. (It does not reflect the actual coverage the individual enrolled in.) The following is a list of codes and their description:

- 1A- Your employer made a qualifying offer of healthcare coverage that is affordable based on the federal poverty line to you, your spouse, and your dependent(s) if any.
- 1E- Your employer made a qualifying offer of healthcare coverage to you, and at least minimum essential coverage offered to your spouse, and your dependent(s).
- 1H- Your employer did not make an offer of coverage or the offer was not a qualified offer.

Line 15: This line is used to report your share of the lowest-cost monthly premium for self-only coverage. Line 15 will show an amount only if code 1B, 1C, 1D, or 1E is entered on line 14. (It is not reflective of the actual deductions paid by an employee for coverage during that month, as the employee may have enrolled in another offer of coverage, enrolled additional family members, or waived enrollment.)

Line 16: This line explains why your employer did or did not offer you coverage. This line provides the IRS information needed to determine whether your employer satisfied the employer mandate. None of this information affects your eligibility for the premium tax credit. The following is a list of codes and their description:

- 2A You did not work any day in the month.
- 2B You were not full-time during the month.
- 2C You were enrolled in coverage for the entire month.
- 2D You were in a waiting period and not yet eligible for coverage per the Affordable Care Act regulations.

Lines 17-34: The information contained in Part 3 of the form includes information about you and the individual (including dependents) covered under your insurance plan.