IRS 6055 and 6056 Full Service Timeline

Full Service Timeline

- Due 11/6 - Run initial data extract. Review, update and upload data back to Benefitfocus
- Due 11/13 - Retiree, COBRA, and HDHP data added by Benefitfocus
- Due 11/20 – Retrieve updated data, review and upload back to Benefitfocus
- Due 12/7 – updates due for any changes/new participants added during October and November
- Due 1/7 – updates due for any changes/new participants added during December
- Due 1/7 – **Final data approval for filing. 1094-C data due.**
- Due 2/1 - Benefitfocus – Printing and Mailing of 1095-C Forms
- Due 3/31 – Benefitfocus - Electronic Filing with IRS

Note: The HBR Administrator role is required to run the data extracts. Access to One Place 365 is also required. The HBR Admins should have access to One Place 365, but if access needs to be requested, please have an existing One Place 365 user from your agency file a case via One Place 365 requesting your access. The Service team will set up the access, and you will receive an email notification with instructions on how to log in.

Note: Additional instructions will be sent to cover processing of the 1094-C transmittal form. These instructions cover the data required for the 1095-C forms. The 1094-C transmittal data will be due by 1/7/2016. It will consist of FTE and Total Employee counts by month for the reporting year that will need to be supplied to Benefitfocus to complete the form.

Disclaimer: Nothing contained in this instruction document should be considered as the rendering of legal advice to the employing unit with respect to the topics addressed herein. Each employing unit is responsible for obtaining such advice from their own legal counsel. Guidelines found in this document regarding what codes to select for Lines 14 and 16 of the 1095-C are based on IRS instructions as of the release of this document. A link to the IRS instructions is included in the instruction set. It is the responsibility of the Employer to ensure proper coding of these values.

– **Due 11/6 - Run initial data extract. Review, update and upload data back to Benefitfocus**

How to Run Your Data Extract (HBR Administrator Role required)

1. Log into the eEnroll System https://nc.secure-enroll.com/go/NC-SHP
2. Navigate to the "ACA Reporting" tab in the Data and Reporting section
3. Click Extract Data button
4. Select the Reporting to CSV option (this is the default option)
5. Select Default Coverage Code to the appropriate value to default the value for all employees as part of the extract [Optional Setting]
    - Code 1A will be the most commonly used value. Please see the section below for greater context regarding this "Line 14" code.
6. Accept the legal disclaimer by checking the box.
7. Click Create Report

8. The screen will change and you will see your report listed with a status of RUNNING. When the status changes to COMPLETE, click the + icon and download the report.
9. The file is a CSV file which may be opened and edited in MS Excel.

What needs to be reviewed and updated?

The complete IRS instruction set for the 1095-C may be found here:
https://www.irs.gov/instructions/i109495c/ar01.html#d0e1062

- Columns M through X of the data extract represent the **Line 14** values of the 1095-C.
    a. These codes must be reviewed and updated as required for each employee.
    b. You can ignore the codes in the rows for Dependents. They are not required and won't be printed on the forms. You can identify dependents using Column C, Person Type.
    c. **Line 14** is used to report the type of coverage offered to an individual for each month
        i. All of the SHP offerings meet the requirements for Minimum Essential Coverage (MEC) and they also meet the requirements for Minimum Value.
        ii. Also, for full-time employees, the employee contribution for self-only coverage is equal to or less than 9.5% of the mainland single federal poverty line.
        iii. Therefore, we recommend using the following codes
            1. **1A** for months where coverage was offered to an active employee who is a full-time employee at least one month during the year
            2. **1E** for months where an employee who for the month was not full-time, but had been full-time at least one month of the year, was offered coverage.
            3. **1G** for months where an employee or former employee who was not a full-time employee during any months of the year was offered coverage and who was enrolled at least one day during the year.
            4. **1H** for months where no offer of coverage was made or where a terminated employee was offered COBRA. This includes the first month of hire if the employee is not yet eligible.
- Columns AK through AV of the data extract represent the **Line 16** values of the 1095-C.
    a. These columns will be blank on the data extract when you first receive it.
    b. The codes should remain blank for dependents. You can identify dependents using Column C, Person Type.
    c. We recommend using the following codes for employees.
        i. **2A** if employee was not employed during any day of the month
        ii. **2B** if employee is not full-time and did not enroll in coverage for the month
        iii. **2C** if employee enrolled in coverage for the month
        iv. **2D** if employee is a new hire and they are not yet eligible for coverage
        v. **2G** if employee is full-time and did not enroll in coverage for the month
        vi. Use 2A not 2C for COBRA elections made by terminated employees (and also retirees who retired during the year)

- Columns AW through BH of the data extract contain your agency's Federal Tax ID
    a. Review and modify if this information is not correct.
- If any of the demographic information for the individual is not correct, it should be modified in the data file and you should also modify it within eEnroll.
- If you have any employees not in Benefitfocus who need to be included on a 1095, you may add a row for them to the data file. Keep in mind that all full-time employees must be reported,

even if they were only full-time for a single month and even if they waived coverage. Any part-time employees electing health coverage must also be included.
- If there are any individuals on the data extract who may have been terminated prior to the reporting year but not terminated in Benefitfocus, they may be removed from the data extract by deleting their data row. They should also be "cleaned up" in eEnroll.

<u>How to Send the Data Back to Benefitfocus for the 11/6 Deadline</u>

1. Upload the updated Data file into the One Place 365 Folder.
    - Go to https://oneplace.benefitfocus.com
    - Log in using your One Place 365 user account information
    - Click "Create a Case" in the upper right-hand corner of One Place 365
    - Fill out the case fields and put "1094/1095 Reporting" in the subject line; along with the name of your Employing Unit
        - NOTE: Putting "1094_1095 Reporting" in the subject line will allow Benefitfocus to identify these cases in One Place 365. **If "1094_1095 Reporting" is not included in the subject line, the case will not be routed to the appropriate service team member which can cause delays in the 1094/1095 reporting process.**
    - After you click "Submit," you **must** <u>Attach</u> the updated Data File to the case. This completes the process.

– **Due 11/20 – Retrieve updated data, review, and upload back to Benefitfocus**

Between 11/6 and 11/13 Benefitfocus will be adding the Retiree, COBRA and HDHP (Medcost Plan) data to the data extracts. The updated files will be posted to One Place 365 and you will be alerted that they are ready to be retrieved from One Place 365.

<u>How to Retrieve the Updated Data Extract</u>

1. Go to https://oneplace.benefitfocus.com
2. Log in using your One Place 365 user account information
3. Locate the data file per the file name shared by Benefitfocus
4. Open the file by clicking on it.
5. Go to: File, Save As, Download a Copy

<u>What needs to be reviewed and updated?</u>

- The Medcost data will include the Line 14 and Line 16 values. 1A and 2C will be used. There should be no need to modify these values, but you have the opportunity to review and modify.
- The Retiree data will include the Line 14 values. 1G will be used. There should be no need to modify these values, but you have the opportunity to review and modify. Line 16 values will be left blank and should remain blank for Retirees.
    - If any non-retiree uses code 1G for Line 14, their Line 16 code will be present from the updates performed during the initial review and update steps prior to 11/6.
- COBRA data will include the Line 14 values for months where the COBRA member was enrolled. Code **1H** will be used. You will need to identify employees who terminated with COBRA benefits

during the year and ensure **1H** is entered for each month they were offered COBRA. For each month where **1H** is present for a COBRA member, use code **2A** for the Line 16 value.

How to Send the Data Back to Benefitfocus for the 11/20 Deadline

- Instructions for uploading the data back into eEnroll will be provided before the 11/20 deadline.
- One Place 365 will not be used for this upload.

– **Due 12/7 – updates due for any changes/new participants added during October and November**

How to Run Your Data Extract (HBR Administrator Role required)

- This will be accomplished exactly the same way as the instructions for the 11/6 activities. Please refer to those instructions.
- The goal for this deadline is to have all data through the end of November reviewed and updated. Therefore, these activities should take place after 11/30.

What needs to be reviewed and updated?

- The data in the extract will now contain all of the data you updated and approved in previous steps plus any additional employees and coverage updates that have occurred since the original data run.
- The same review and update activity should be performed for this data set as was done for the 11/6 data file.

How to Send the Data Back to Benefitfocus for the 12/7 Deadline

- Please refer to the instructions for the 11/20 upload process.

– **Due 1/7 – updates due for any changes/new participants added during December**

This is the same exercise as for the 12/7 date above. The data should be run after 12/31 to ensure the full year is captured.

– Due 1/7 – **Final data approval for filing and 1094-C data due.**

- Submission of the final data set indicates final approval of the data.
- There will also be a set of instructions distributed for how to provide the data required for the 1094-C transmittal form.

Who can answer my questions about this process?

- Benefitfocus is available to help with the extracts and the upload processes : **SHP-ACASupport@benefitfocus.com**
- Your contact at SHP is mark.pfohl@nctreasurer.com