



South Carolina Enterprise Information System

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**Affordable Care Act (ACA)  
Reporting for SCEIS Agencies  
Vick Traywick and Paige Stephens SCEIS Team**

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SC BUDGET AND CONTROL BOARD

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- Final IRS guidelines were not available until the end of 2014.
  - SAP has not provided its solution for meeting the reporting requirements for ACA. The estimated time frame is August 2015.
  - Representatives from Comptroller General's Office, PEBA, SCEIS and HRD have been meeting regularly to develop the process for capturing and reporting the data for SCEIS agencies.
  - All agencies should be tracking eligibility for benefits and offers of coverage for each of their employees that have been employed since January 1, 2015.

# IRS Form 1095-C

Form **1095-C**  
Department of the Treasury  
Internal Revenue Service

## Employer-Provided Health Insurance Offer and Coverage

► Information about Form 1095-C and its separate instructions is at [www.irs.gov/1095c](http://www.irs.gov/1095c).

VOID

CORRECTED

OMB No. 1545-2251  
600115

**2014**

### Part I Employee

<b>1</b> Name of employee			<b>2</b> Social security number (SSN)			<b>7</b> Name of employer			<b>8</b> Employer identification number (EIN)		
<b>3</b> Street address (including apartment no.)						<b>9</b> Street address (including room or suite no.)			<b>10</b> Contact telephone number		
<b>4</b> City or town		<b>5</b> State or province		<b>6</b> Country and ZIP or foreign postal code		<b>11</b> City or town		<b>12</b> State or province		<b>13</b> Country and ZIP or foreign postal code	

### Part II Employee Offer and Coverage

	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>14</b> Offer of Coverage (enter required code)													
<b>15</b> Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>16</b> 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.

(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
<b>17</b>			<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"/>
<b>18</b>			<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"/>
<b>19</b>			<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"/>
<b>20</b>			<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"/>
<b>21</b>			<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"/>
<b>22</b>			<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"/>

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- ④ Any employee that receives a W-2 must also receive a 1095-C form.
  
  - ④ The 1095-C must show the coverage status for the employee for the time employed during the year.
  
  - ④ Additional reporting requirements include:
    - Dependents
    - COBRA
    - Retiree
    - Survivor

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- ④ At the time any an employee is hired into the system, the agency will be required to make a determination regarding the number of hours an employee is expected to work:
    - Employee is expected to work less than 30 hours per week
    - Employee is expected to work 30 hours or more per week
  
  - ④ Within the New Hire Action a new required infotype will pull up and the agency will have to select the appropriate option.

# Employees Working 30 hours or More

- Once an agency has entered that the employee is expected to work 30 hours or more, the employee must be offered insurance coverage.
- For those employees in this category, the agency will not enter any further data into SCEIS.
- All activity from decline of coverage, acceptance of coverage and change of coverage for existing employees will be submitted through PEBA as is currently done.
- PEBA will be the system for record for all of the information for covered employees.
- System changes in SCEIS to meet the requirements include the additional plans added to IT0167 for COBRA, etc., and the use of IT0021 for dependents, in conjunction with IT0167.

# Employees Working Less than 30 hours

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- ④ For employees working less than 30 hours, the key dates that have to be used for measurement will be automatically populated based on hire date.
  - ④ Reports will be generated on a regular basis as evaluation of these employees come due and will be sent to the HR Director and Benefits Administrators.
  - ④ Timely action on these employees will be required by the agency.

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- ④ Send all declines of coverage to PEBA, if not already doing so.
  - ④ Requirements for W-2 reporting.
  - ④ Timely separation.

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- ④ Due to ACA reporting, it is even more important for groups to submit enrollment for new hires, declines, coverage changes and terminations for health insurance as quickly as possible.
  - ④ The most efficient way to process enrollment changes is on PEBA's Employee Benefits Services (EBS) website at <https://ebs.eip.sc.gov>. You will need a User ID and Password to access the website. To gain access to EBS, contact PEBA Insurance Benefits at 803-734-0678.

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- ④ Groups can monitor enrollment transactions by reviewing the Employee Payroll Reconciliation (HAC402) and the Employee Accumulator (HAC581) Reports available on EBS.
  
  - ④ These reports provide a monthly reconciliation for all CG agencies.
    - **The Reconciliation** compares the employee premium billed and the payroll amount deducted for each subscriber. If there is any difference in these two amounts, the subscriber is listed on the report.
  
    - **The Accumulator** provides a list of the subscribers with a cumulative balance which indicates there may be an enrollment or deduction error that needs to be resolved. Groups should investigate each exception and take proper action to correct the problem.

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- ⌚ Time frame for when this will go into production is not defined at this time.
  - ⌚ Ensure timely communication between HR and Benefits Administrators.
  - ⌚ Ensure the accuracy of all data submitted to PEBA.
  - ⌚ Ensure to the degree possible, that employees are reminded to produce all necessary documentation for PEBA ASAP.
  - ⌚ Ensure Benefits Administrators are current and doing timely reconciliations.
  - ⌚ Potential consequences for lateness.



# Questions?

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