



EOC Collection and Reporting
Minimum Essential Coverage Tax Reporting
Sales/Brokers/Employers Talking Points

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V 1.4

Any questions or concerns should be addressed to:

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1. Introduction

The Affordable Care Act (ACA) requires that all U.S. citizens living in the United States, all permanent residents, and certain foreign nationals have basic health insurance coverage. This federal requirement took effect on January 1, 2014. All taxpayers must confirm that they have minimum essential healthcare coverage (MEC) or show that they were granted an exception. The related reporting requirements impact individuals, employers, and health insurers.

Insurers and employers are required to begin reporting this information annually, starting in 2016, to subscribers and the IRS. The reporting will cover the 2015 plan year. Tax forms for reporting are explained later in this document.

2. Relevant Tax Information

Internal Revenue Service (IRS) Code Section 6055 requires that health plans provide the IRS with the Social Security numbers (SSN) or Tax ID numbers (TIN) of its subscribers and their covered dependent(s). Information reporting is required in early 2016 for MEC coverage provided in 2015. The IRS will use this information to determine compliance with the individual shared responsibility provision (the individual mandate).

IRS Code 6056 requires that all applicable large employers (ALEs) report on the MEC offered and accepted or refused by full-time employees and qualifying part-time employees. Reporting includes identifying if the coverage provided at least minimum value, if the offer was affordable, and if the offer was made to employees and dependents.

If Blue Shield fails to accurately report information to the IRS, the agency may assess significant penalties, making accurate and timely reporting mandatory. The IRS has developed sets of tax forms that different entities will use to report mandated information, as shown in the following table.

		Sender	
		Insurer (Fully Insured Insurer, Flex Funded Insurer or Self-Insured Employer)	Employer (Applicable Large Employer)
Recipient	Subscriber/Employee (Mailing/emailing by January 31, annually)	1095-B Form	1095-C Form
	IRS (Reporting/Filing by March 31, annually)	1095-B Form 1094-B (transmittal)	1095-C Form 1094-C (transmittal)

For employers with a mix of plan types, Blue Shield will be reporting MEC information for fully insured plans, including flex-funded plans. Other than Blue Shield as an employer, Blue Shield will not be reporting information for self-insured plans.

To see the draft IRS forms, please visit the following sites:

Form	Website
1095-A Health Insurance Marketplace Statement (Blue Shield will not issue these forms. Most of these forms will come from the federal government. For example, subscribers with plans such as Medicare or IFP On Exchange bought on Covered California will get this form.)	http://www.irs.gov/pub/irs-pdf/f1095a.pdf
1094-B Transmittal of Health Coverage Information Returns	http://www.irs.gov/pub/irs-pdf/f1094b.pdf
1095-B Health Coverage	http://www.irs.gov/pub/irs-pdf/f1095b.pdf
1094-C Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns	http://www.irs.gov/pub/irs-pdf/f1094c.pdf
1095-C Employer-Provided Health Insurance Offer and Coverage	http://www.irs.gov/pub/irs-pdf/f1095c.pdf

3. Communications

A broker alert was distributed in December 2014 with a subset of information on the mandates and what Blue Shield is doing to prepare for the mandates.

Blue Shield notified members in February 2015 about high-level obligations from the mandate, including important dates for individuals, employers, and health insurers. Notifications will also include paths to mandate-specific IRS and ACA websites for more information related to tax reporting.

For coverage provided during 2015 and later, Blue Shield will solicit the SSN or Tax ID numbers for all covered individuals in fully insured and flex-funded MEC-qualifying medical plans. As each TIN solicitation effort is planned, communications will be sent to brokers and employers, with pre-notifications to internal Sales and HR teams to prepare for the results of the communications.

As required, we will submit these SSNs/TINs to the IRS to verify each member's health insurance coverage. For self-insured customers, the employer sponsor is responsible for this reporting. See Section 6 for further explanation of in-scope lines of business.

Blue Shield will begin annually reporting the MEC status of its subscribers and dependents to its subscribers and the IRS in January 2016 to comply with the mandate.

4. Mandated Timeline

Notifications and Solicitations	Deadline
Communication for EIN solicitation	Communications began August 2015
Reporting to Subscriber/Responsible Party/Blue Shield Employees (1095-B and 1095-C)	Every January, beginning in 2016
Reporting to IRS	Every March, beginning in 2016
Member letter for SSN collection when not provided	Begins November 2015 and then will take place annually as required. During the course of a membership, Blue Shield must make three efforts to solicit the missing TINs of covered members from subscribers. Enrollment is considered the first reasonable effort.
Member website notification and direction on 2015 taxes, with opt-in	Second Quarter 2016

5. High-Level Project Dates

Milestone	Deadline
Procurement	Completed March 2015
Design	Completed April 2015
User acceptance testing	September through November 2015
Implementation	November 2015

6. Blue Shield Impact

The 2014 plan year was a voluntary reporting year for health insurers and employer groups to provide the documentation to the IRS and members. The mandate requires the following entities to begin reporting data for the 2015 plan year in January 2016:

- Employer plan sponsors of self-funded group health plans providing MEC
- Issuers of:
 - Large-group health insurance

- o Small-group insurance
- o Individual and Family Plan off-Exchange insurance (state exchanges will perform their own IRS reporting)

Note: Government entities will report government managed/sponsored plans, such as IFP on-exchange, Medicare, and Medicaid.

Blue Shield as a health insurer will be required to report MEC coverage for the following lines of business:

1. Small Business Markets (SBM)/SHOP/Core Accounts)
2. Large Group
3. Premier Accounts
4. CalPERS [California Public Employee Retirement System (flex-funded)]
5. Individual Family Plan (IFP) **Off** Exchange, including Catastrophic plans (effective for 2015 tax year), and IFP **On**-Exchange Catastrophic plans (effective for 2016 tax year)
6. FEHBP HMO Plan (fully insured)

Blue Shield will not be required to report MEC coverage for the following lines of business. These entities will be required to report their own coverage:

1. Self-funded ASO (Administrative Services Only) is out of scope for collecting TINs
2. Shared Advantage
3. Government subsidized/managed programs
 - a. Individual Family Plan (IFP) **On** Exchange
 - b. Medicare Advantage, Medicare Supplement
4. Any coverage offerings that do not meet MEC, such as dental-only, vision-only, or life insurance-only

Blue Shield as self-insured employer will be required to report to the IRS and its employees the MEC-qualifying health insurance it offered to its full-time (and some qualifying part-time) employees.

7. Additional Helpful Sites

You can read more about plan types that count as coverage on the IRS website discussing [MEC](#) or the Centers for Medicare & Medicaid Services' [Healthcare.gov](#).

To learn more about the Minimum Essential Coverage and Blue Shield of California, please visit www.blueshieldca.com/mec.

For more general tax information on this project, visit:

[ACA Tax Provisions for Employers](#)

[Understanding Form 1095C, Employer-Provided Health Insurance Offer and Coverage](#)

[Understanding Your 1095B](#)

[Affordable Care Act Tax Provisions Individual and Families](#)

Related sites:

[Large Groups Employer Responsibilities](#)

[External ESR FAQs 53013](#)


Sample tax forms for 2015 begin in the next section.

8. Appendix – Tax Forms (Examples only, subject to changes by the IRS)

8.1. 1095-A – Government-Sponsored programs

Form 1095-A		Health Insurance Marketplace Statement		<input type="checkbox"/> VOID	OMB No. 1545-2232
Department of the Treasury Internal Revenue Service		Information about Form 1095-A and its separate instructions is at www.irs.gov/form1095a .		<input type="checkbox"/> CORRECTED	2015
Part I Recipient Information					
1 Marketplace identifier		2 Marketplace-assigned policy number		3 Policy issuer's name	
4 Recipient's name			5 Recipient's SSN		6 Recipient's date of birth
7 Recipient's spouse's name			8 Recipient's spouse's SSN		9 Recipient's spouse's date of birth
10 Policy start date		11 Policy termination date		12 Street address (including apartment no.)	
13 City or town		14 State or province		15 Country and ZIP or foreign postal code	
Part II Covered Individuals					
A. Covered individual name		B. Covered individual SSN	C. Covered individual date of birth	D. Coverage start date	E. Coverage termination date
16					
17					
18					
19					
20					
Part III Coverage Information					
Month	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit		
21 January					
22 February					
23 March					
24 April					
25 May					
26 June					
27 July					
28 August					
29 September					
30 October					
31 November					
32 December					
33 Annual Totals					
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.					
			Cat. No. 60703Q	Form 1095-A (2015)	

8.2. 1094-B Transmittal – Blue Shield as an Issuer

<p>Form 1094-B</p> <p>Department of the Treasury Internal Revenue Service</p>	<p>Transmittal of Health Coverage Information Returns</p> <p>▶ Information about Form 1094-B and its separate instructions is at www.irs.gov/form1094b.</p>	<p>1115</p> <p>OMB No. 1545-2252</p> <p>2015</p>
<p>1 Filer's name</p>		<p>2 Employer identification number (EIN)</p>
<p>3 Name of person to contact</p>		<p>4 Contact telephone number</p>
<p>5 Street address (including room or suite no.)</p>	<p>6 City or town</p>	
<p>7 State or province</p>	<p>8 Country and ZIP or foreign postal code</p>	
<p>9 Total number of Forms 1095-B submitted with this transmittal ▶</p>		<p>For Official Use Only</p> 
<p>Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct and complete.</p>		
<p>▶ _____ Signature</p>	<p>▶ _____ Title</p>	<p>▶ _____ Date</p>
<p><small>For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.</small></p>		
<p><small>Cat. No. 61570P</small></p>		<p><small>Form 1094-B (2015)</small></p>

8.3. 1095-B Health Coverage by Family or Individual – Blue Shield as an Issuer
 1095-B Pt. 1


Form 1095-B Department of the Treasury Internal Revenue Service	Health Coverage ▶ Information about Form 1095-B and its separate instructions is at www.irs.gov/form1095b .	<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED	560115 OMB No. 1545-2252 2015												
Part I Responsible Individual															
1 Name of responsible individual		2 Social security number (SSN)	3 Date of birth (if SSN is not available)												
4 Street address (including apartment no.)		5 City or town	6 State or province												
		7 Country and ZIP or foreign postal code													
8 Enter letter identifying Origin of the Policy (see instructions for codes): ▶ <input type="checkbox"/>		9 Small Business Health Options Program (SHOP) Marketplace identifier, if applicable													
Part II Employer Sponsored Coverage (see instructions)															
10 Employer name		11 Employer identification number (EIN)													
12 Street address (including room or suite no.)		13 City or town	14 State or province												
		15 Country and ZIP or foreign postal code													
Part III Issuer or Other Coverage Provider (see instructions)															
16 Name		17 Employer identification number (EIN)	18 Contact telephone number												
19 Street address (including room or suite no.)		20 City or town	21 State or province												
		22 Country and ZIP or foreign postal code													
Part IV Covered Individuals (Enter the information for each covered individual(s).)															
(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	Jun	Jul	Aug	Sep	Oct	Nov	Dec
23			<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"/>
24			<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"/>
25			<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"/>
26			<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"/>
27			<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"/>
28			<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"/>
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.				Cat. No. 60704B				Form 1095-B (2015)							

Name of responsible individual	Social security number (SSN)	Date of birth (if SSN is not available)
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Part IV Covered Individuals – Continuation Sheet

(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	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
29			<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"/>	<input type="checkbox"/>
30			<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"/>	<input type="checkbox"/>
31			<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"/>	<input type="checkbox"/>
32			<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"/>	<input type="checkbox"/>
33			<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"/>	<input type="checkbox"/>
34			<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"/>	<input type="checkbox"/>
35			<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"/>	<input type="checkbox"/>
36			<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"/>	<input type="checkbox"/>
37			<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"/>	<input type="checkbox"/>
38			<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"/>	<input type="checkbox"/>
39			<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"/>	<input type="checkbox"/>
40			<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"/>	<input type="checkbox"/>

8.4. 1094-C Transmittal – Blue Shield as a Self-Insured Employer
 1094-C Pt. 1

Form 1094-C Department of the Treasury Internal Revenue Service	Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns ▶ Information about Form 1094-C and its separate instructions is at www.irs.gov/form1094c	<input type="checkbox"/> CORRECTED	120116 OMB No. 1545-2251 2015
Part I Applicable Large Employer Member (ALE Member)			
1 Name of ALE Member (Employer)		2 Employer identification number (EIN)	
3 Street address (including room or suite no.)			
4 City or town	5 State or province	6 Country and ZIP or foreign postal code	
7 Name of person to contact		8 Contact telephone number	
9 Name of Designated Government Entity (only if applicable)		10 Employer identification number (EIN)	
11 Street address (including room or suite no.)			
12 City or town	13 State or province	14 Country and ZIP or foreign postal code	
15 Name of person to contact		16 Contact telephone number	
For Official Use Only 			
17 Reserved <input type="checkbox"/>			
18 Total number of Forms 1095-C submitted with this transmittal ▶			
19 Is this the authoritative transmittal for this ALE Member? If "Yes," check the box and continue. If "No," see instructions <input type="checkbox"/>			
Part II ALE Member Information			
20 Total number of Forms 1095-C filed by and/or on behalf of ALE Member ▶			
21 Is ALE Member a member of an Aggregated ALE Group? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If "No," do not complete Part IV.			
22 Certifications of Eligibility (select all that apply):			
<input type="checkbox"/> A. Qualifying Offer Method <input type="checkbox"/> B. Qualifying Offer Method Transition Relief <input type="checkbox"/> C. Section 4980H Transition Relief <input type="checkbox"/> D. 98% Offer Method			
Under penalties of perjury, I declare that I have examined this return and accompanying documents, and to the best of my knowledge and belief, they are true, correct, and complete.			
Signature		Title	Date
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 61571A Form 1094-C (2015)			

		(a) Minimum Essential Coverage Offer Indicator		(b) Full-Time Employee Count for ALE Member	(c) Total Employee Count for ALE Member	(d) Aggregated Group Indicator	(e) Section 4980H Transition Relief Indicator
		Yes	No				
23	All 12 Months	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
24	Jan	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
25	Feb	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
26	Mar	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
27	Apr	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
28	May	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
29	June	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
30	July	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
31	Aug	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
32	Sept	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
33	Oct	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
34	Nov	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
35	Dec	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	

Form 1094-C (2015)

Part IV Other ALE Members of Aggregated ALE Group

Enter the names and EINs of Other ALE Members of the Aggregated ALE Group (who were members at any time during the calendar year).

Name	EIN	Name	EIN
		51	
		52	
		53	
		54	
		55	
		56	
		57	
		58	
		59	
		60	
		61	
		62	
		63	
		64	
		65	

Form 1094-C (2015)

8.5. 1095-C Health Coverage by Family or Individual Employee – Blue Shield as a Self-Insured Employer
 1095-C Pt. 1

Form 1095-C		Employer-Provided Health Insurance Offer and Coverage				<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		600116 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"/>
20				<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"/>
21				<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"/>
22				<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"/>
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.					Cat. No. 60705M					Form 1095-C (2015)						

600316
Page 3

Form 1095-C (2015)
Name of employee _____ Social security number (SSN) _____

Part III Covered Individuals – Continuation Sheet

(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	Jun	Jul	Aug	Sept	Oct	Nov	Dec	
23			<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"/>	<input type="checkbox"/>
24			<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"/>	<input type="checkbox"/>
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