

PCGenesis ACA Coding

GASBO

Augusta, GA

November 5, 2015



Richard Woods, Georgia's School Superintendent
"Educating Georgia's Future"

Must Read

- IRS Instructions for Forms 1094-C and 1095-C
- PCG Personnel Systems Operation Guide:
 - Section B: Personnel Report Processing V2.4
- PCG Personnel Systems Operation Guide:
 - Section F: Personnel Update Processing V1.1
- PCG Release Note 15.02.00
 - Section B2.1 Update/Display ACA Employee Data
 - Section B2.2 UpdateDisplay ACA Dependent Data
 - Section B2.3 Personnel Update Menu
- PCG Release Notes 15.03.00
 - Section A1. Letter to District Officials
 - Section B1.2 Payroll Annual Reports Menu
 - Section B1.3 Print Employer Copy of 1094-C & 1095-C

Due Dates

- Only one 1095-C per full time employee
- Mail 1095-C to employee's last known permanent address by January 31
 - Affirmative consent required to furnish electronically
- Paper forms due to IRS by February 28 (02/29/16)
- File electronically due to IRS by March 31
 - Required if filing 250 or more
 - Penalty up to \$250 per return for failure to file
- Automatic 30-day extension by filing Form 8809
- Third party can be used for filing returns and employee statements



Information Needed

- Full-time hire date
- Months in which the employee was full-time or part-time
- Months in which employee was subject to a waiting or measurement period.
- Months the employee was offered and months the employee was covered by minimum essential coverage
- Months minimum essential coverage offered to spouse and dependent children
- Which affordability safe harbor applies, if coverage waived
- Amount of the employee contribution for the lowest-cost monthly premium
- Names and SSN for each covered member of the employee's family

Code Series 1 (line 14)

- **1A.** Qualifying Offer: Minimum essential coverage providing minimum value offered to full-time employee with employee contribution for self-only coverage equal to or less than 9.5% mainland single federal poverty line and at least minimum essential coverage offered to spouse and dependent(s).
- **1B.** Minimum essential coverage providing minimum value offered to employee only.
- **1C.** Minimum essential coverage providing minimum value offered to employee and at least minimum essential coverage offered to dependent(s) (not spouse).
- **1D.** Minimum essential coverage providing minimum value offered to employee and at least minimum essential coverage offered to spouse (not dependent(s)).



Code Series 1 (line 14)

- **1E.** Minimum essential coverage providing minimum value offered to employee and at least minimum essential coverage offered to dependent(s) and spouse.
- **1F.** Minimum essential coverage NOT providing minimum value offered to employee, or employee and spouse or dependent(s), or employee, spouse and dependents.
- **1G.** Offer of coverage to employee who was not a full-time employee for any month of the calendar year and who enrolled in self-insured coverage for one or more months of the calendar year.
- **1H.** No offer of coverage (employee not offered any health coverage or employee offered coverage that is not minimum essential coverage).



Code Series 1 (line 14)

- **1I.** Qualified Offer Transition Relief 2015: Employee (and spouse or dependents) received no offer of coverage, received an offer that is not a qualified offer, or received a qualified offer for less than 12 months.



Code	Description
1A	Qualifying offer, 12 mos, EE contri < fed poverty
1B	MV offer to EE only. No coverage spouse & deps
1C	MV offer to EE, MEC offer to deps. No cover spouse
1D	MV offer to EE, MEC offer to spouse. No cover deps
1E	MV offer to EE, MEC offer to spouse and deps
1F	MEC not providing MV offered to EE
1G	Offer to EE who was not FT and who self-insured
1H	No offer of coverage
1I	Qualified Offer Transition Relief

Done

Cancel

Code Series 2 (line 16)

- **2A.** Employee not employed during the month.
 - Enter if employ was not employed on any day of the calendar month.
- **2B.** Employee not a full-time employee. Enter if the employee:
 - is not a full-time employee for the month and did not enroll in minimum essential coverage, if offered for the month.
 - is a full-time employee for the month and whose offer of coverage (or coverage if the employee was enrolled) ended before the last day of the month solely because the employee terminated employment during the month.

Code Series 2 (line 16)

- **2C.** Employee enrolled in coverage offered.
 - Enter code 2C for any month in which the employee enrolled in health coverage offered by the employer, regardless of whether any other code in Code Series 2 might also apply.
- **2D.** Employee in a section 4980(b) Limited Non-Assessment Period.
 - Enter code 2D for any month during which an employee is in a Limited Non-Assessment Period.
- **2E.** Multiemployer interim rule relief.
 - Enter code 2E for any month for which the multi-employer interim guidance applies for that employee.



Code Series 2 (line 16)

- **2F.** Section 4980H affordability Form W-2 safe harbor.
 - Enter code 2F if the employer used the Code § 4980H Form W-2 safe harbor to determine affordability for purposes of Code §4980H(b) for this employee for the year. If an employer uses this safe harbor for an employee, it must be used for all months of the calendar year for which the employee is offered health coverage.
- **2G.** Section 4980H affordability federal poverty line safe harbor.
 - Enter code 2G if the employer used the Code § 4980H federal poverty line safe harbor to determine affordability for purposes of Code § 4980H(b) for this employee for any month(s).



Code Series 2 (line 16)

- **2H.** Section 4980H affordability rate of pay safe harbor.
 - Enter code 2H if the employer used the Code § 4980H rate of pay safe harbor to determine affordability for purposes of Code § 4980H(b) for this employee for any month(s).
- **2I.** Non-calendar year transition relief applies to this employee.
 - Enter code 2I if non- calendar year transition relief for Code § 4980H(b) applies to this employee for the month.



Code	Description
2A	Employee not employed during the month
2B	Employee was employed, but not FT
2C	Employee enrolled in coverage offered
2D	Limited non-assessment period (measurement period)
2E	Multiemployer interim rule relief
2F	Form W-2 affordability safe harbor
2G	Federal poverty line affordability safe harbor
2H	Rate of pay affordability safe harbor
2I	Non-calendar year transition relief for EE for mo

Done Cancel

Populating the ACA Employee Data

1. For GHI-eligible employees who are offered coverage through SHBP, districts will receive a file-feed from SHBP/ADP.
 - PCG will read **ADP file** and load dependent names, SSN's, and DOB's but not months of coverage into the ACA Dependent Data screens.
 - Will NOT populate the ACA Employee Data screens.
2. A full-time employee who is not offered coverage through SHBP must be manually coded regarding health coverage.
 - The data must be entered manually on the Update/Display ACA Employee Data screen.

It will be the sole responsibility of the LUA officials to determine which individuals are considered full time employees and the correct codes for those full time employees as related to health insurance offers and coverage.

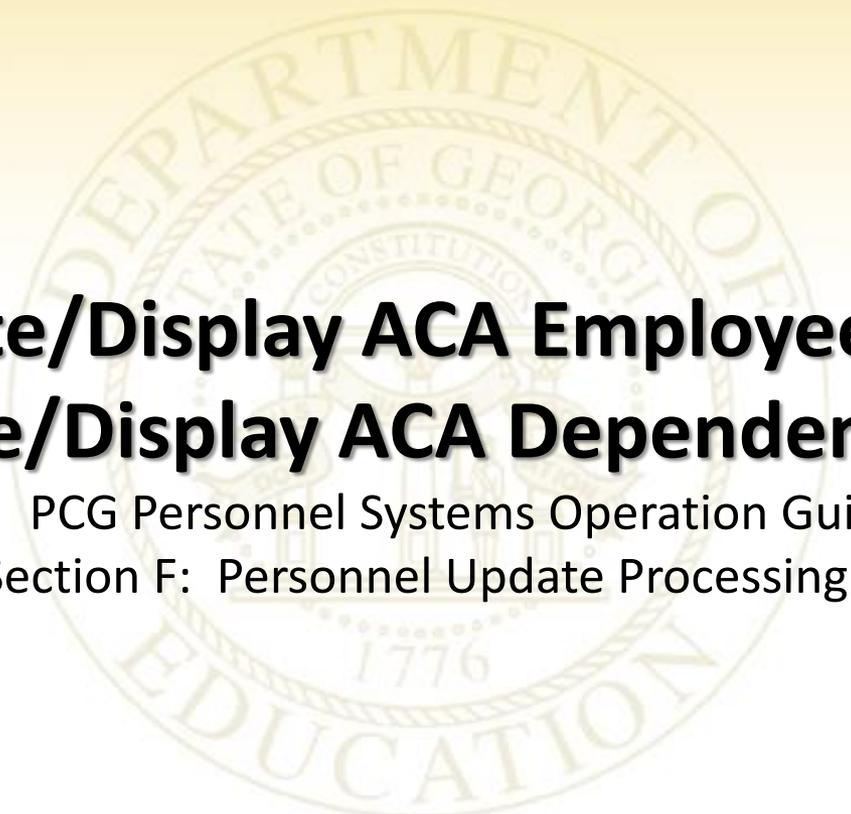




Import Data Feature Not yet functional



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The seal of the Georgia Department of Education is centered in the background. It is a circular emblem with the text "DEPARTMENT OF GEORGIA EDUCATION" around the perimeter. Inside the circle, it says "STATE OF GEORGIA" and "1776".

Update/Display ACA Employee Data

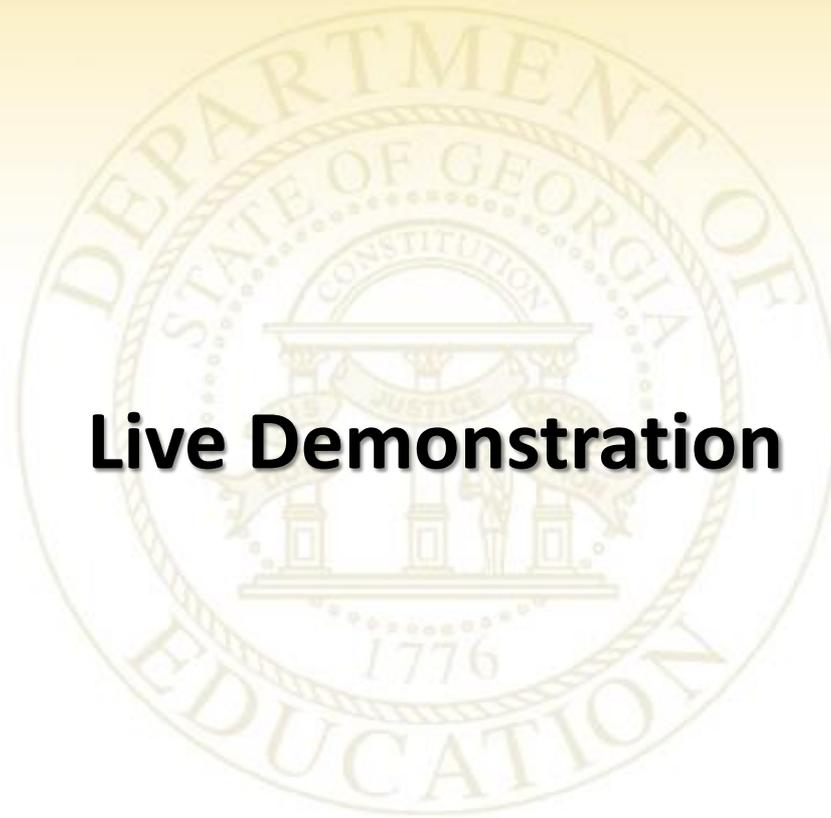
Update/Display ACA Dependent Data

PCG Personnel Systems Operation Guide
Section F: Personnel Update Processing V1.1



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Georgia Department of Education



Live Demonstration



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PC Genesis and GaDOE Support

It remains the LUA's responsibility to determine the appropriate reporting for the Forms 1094-C and 1095-C. We encourage LUA officials to begin the process of determining the codes by month for variable rate employees and/or contracted individuals. For PCGenesis users, ALL full-time employee must be manually coded by the payroll administrator in the line items regarding health coverage. It will be the sole responsibility of the LUA officials to determine which individuals are considered full time employees and the correct codes for those full time employees as related to health insurance offers and coverage.

The PCGenesis Help Desk personnel will not be able to assist or advise the school districts as to the correct codes and options for individual employees when preparing these forms. Therefore, we strongly recommend that LUA personnel consult with their HR professionals and/or attorneys.





**Thank
You**



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