

9 ITEMS TO TRACK MONTHLY FOR ANNUAL ACA REPORTING



START HERE

1 ▶ WAITING PERIOD

Whether FTE's effective date of coverage was affected by a permissible waiting period

2 ▶ MINIMUM ESSENTIAL COVERAGE

Certification that the ALE member offered to its full-time employees (FTEs) and their dependents the opportunity to enroll in minimum essential coverage under an employer sponsored plan, by calendar month

3 ▶ EMPLOYEE INFORMATION

The name, address and Taxpayer Identification Number (TIN) for each FTE during the calendar year and the months during which the employee was covered under the employer sponsored plan (the TIN is not necessary for dependents or spouses, however it is for Section 6055 reporting)

4 ▶ NUMBER OF FTEs

The number of FTEs for each calendar month of the calendar year, by month

7 ▶ MONTHS AVAILABLE

For each FTE, include the months during which minimum essential coverage was available under the plan

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EMPLOYEE'S SHARE

For each FTE, include the employee's share of the lowest cost monthly premium for the self-only coverage providing minimum value offered to that employee under an employer sponsored plan, by calendar month (in dollars)

6 ▶ MULTI-EMPLOYER PLAN

If the ALE member is a contributing employer to a multi-employer plan, with respect to a FTE, the employer is not subject to a penalty due to the employer's contributions to a multi-employer plan

8

NUMBER OF EMPLOYEES

Whether the ALE member had no employees or otherwise credited any hours of service during a month, by month

9 ▶ MINIMUM VALUE

Information as to whether the coverage offered to FTEs and dependents under employer-sponsored plan provides minimum value, and whether or not the employee had the option to enroll their spouse in the coverage

START ON 1ST DAY OF THE MONTH

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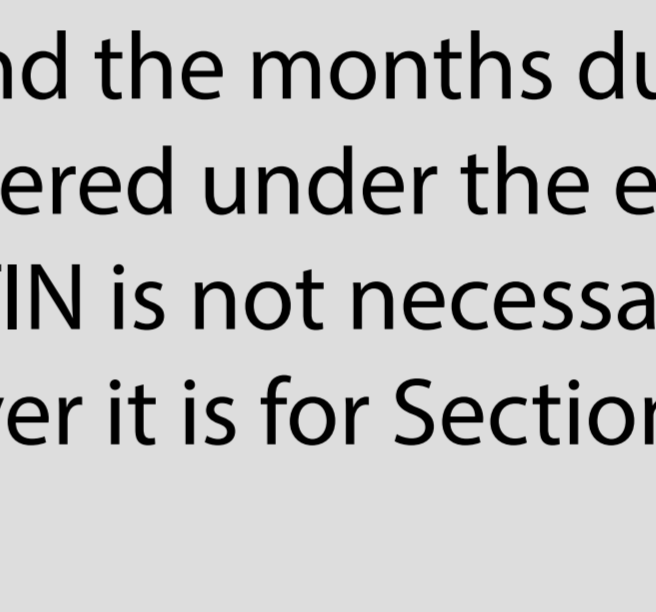
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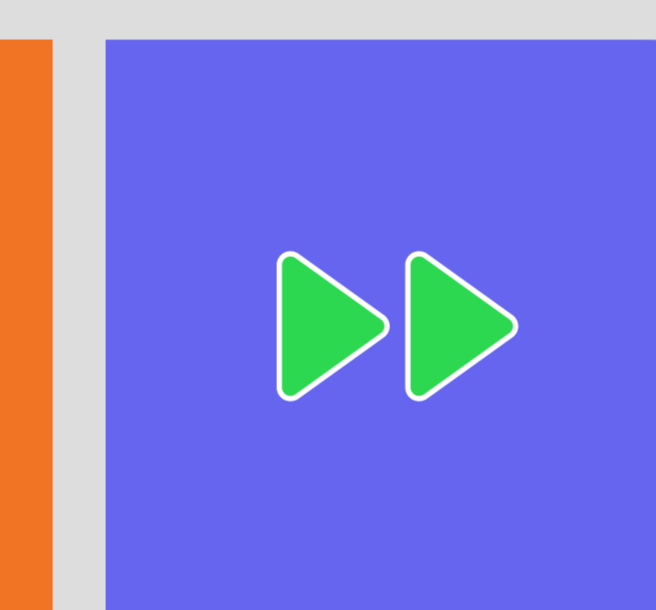


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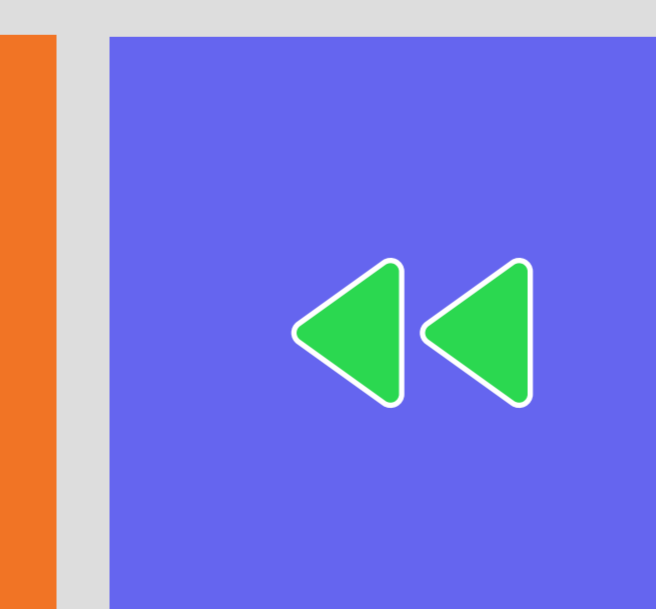
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END ON LAST DAY OF THE MONTH

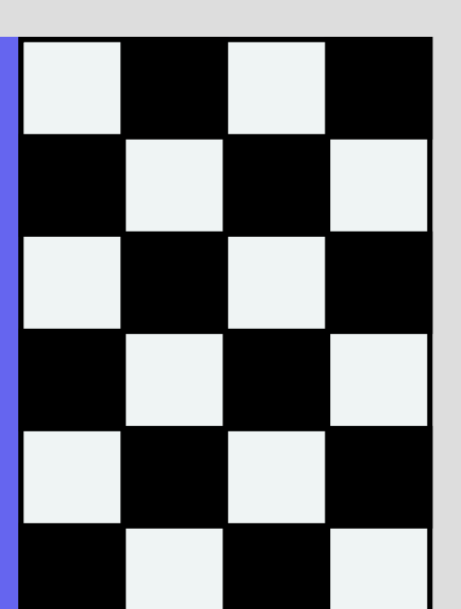
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Begin Reporting January 1, 2016



REPEAT MONTHLY