Part II. Employer Offer of Coverage, Lines 14-16

Line 14. The codes listed below for line 14 describe the coverage that your employer offered to you and your spouse and dependent(s). If you paid anything for coverage or if you had a Qualifying Offer, the IRS may not be able to determine if you in fact were an Applicable Large Employer. The code(s) listed below for line 14 will show an amount only if a Qualifying Offer was made, even if you did not receive a Qualifying Offer for all 12 months of the calendar year. For more information about the premium tax credit, see Pub. 974. See IRS.gov.

1A. Minimum essential coverage providing minimum value offered to you and minimum essential coverage offered to your dependent(s) but NOT your spouse.
1B. Minimum essential coverage providing minimum value offered to you and minimum essential coverage NOT offered to your spouse or dependent(s).
1C. Minimum essential coverage providing minimum value offered to you and minimum essential coverage offered to your dependent(s) but NOT your spouse.
1D. Minimum essential coverage providing minimum value offered to you and minimum essential coverage offered to your dependent(s) and spouse.
1E. Minimum essential coverage NOT providing minimum value offered to you, or you and your spouse or dependent(s), or you, your spouse, and dependent(s).
1F. Minimum essential coverage NOT providing minimum value offered to you, or you and your spouse or dependent(s).
1G. You are NOT a full-time employee for any month of the calendar year but were enrolled in self-insured employer-sponsored coverage for one or more months of the calendar year. This code will be entered in the All 12 months box or in the separate monthly boxes for all 12 calendar months on line 14.
1H. No offer of coverage (you were NOT offered any health coverage or you were offered coverage that is NOT minimum essential coverage).
1I. Reserved
1J. Minimum essential coverage providing minimum value offered to you; minimum essential coverage conditionally offered to your spouse; and minimum essential coverage NOT offered to your dependent(s).
1K. Minimum essential coverage providing minimum value offered to you; minimum essential coverage conditionally offered to your spouse; and minimum essential coverage offered to your dependent(s).

Line 15. Reports the employee required contribution, which is the monthly cost to you for the lowest-cost self-only minimum essential coverage providing minimum value that your employer offered to you. The amount reported on line 15 may not be the amount you paid for coverage if, for example, you choose to enroll in more expensive coverage such as family coverage. Line 15 will show an amount only if code 1B, 1C, 1D, 1E, 1J, or 1K is entered on line 14. If you were offered coverage but there is no cost to you for the coverage, this line will report a “0.00” for the amount. For more information, including on how to report for other healthcare arrangements that may affect the amount reported on line 15, see IRS.gov.

Part III. Covered Individuals, Lines 17-34

Line 17. Type the SSN or TIN for any covered individual other than the employee listed in Part I. If a covered individual has more than one TIN, enter the one that is most recently assigned. Line 17 will show an amount only if code 1B, 1C, 1D, 1E, 1J, or 1K is entered on line 14. If an individual has no TIN, enter an SSN for that individual. Line 17 will show an amount only if code 1B, 1C, 1D, 1E, 1J, or 1K is entered on line 14.

Part IV. Other Employer-Sponsored Coverage, Lines 35-36

Line 35. Enter the amount paid by you or any other individual who is offered health insurance coverage because of their relationship to you (referred to here as family members), enrolled in your employer’s health plan and that plan is a type of plan referred to as a “self-insured” plan, Form 1095-C, Part III, Covered Individuals section, if you request it for their records.

TIP

Employers are required to furnish Form 1095-C only to the employee. As the recipient of this Form 1095-C, you should provide a copy to any family members who were covered for some but not all months, information will be entered in column (e) indicating the months for which these individuals were covered.

Part V. Health Coverage Reconciled, Lines 37-38

Line 37. Type the amount paid by you or any other individual who is offered health insurance coverage because of their relationship to you (referred to here as family members), enrolled in your employer’s health plan and that plan is a type of plan referred to as a “self-insured” plan, Form 1095-C, Part III, Covered Individuals section, if you request it for their records.

TIP

Employers are required to furnish Form 1095-C only to the employee. As the recipient of this Form 1095-C, you should provide a copy to any family members who were covered for some but not all months, information will be entered in column (e) indicating the months for which these individuals were covered.

Part VI. Summary, Line 39

Line 39. Enter the amount paid by you or any other individual who is offered health insurance coverage because of their relationship to you (referred to here as family members), enrolled in your employer’s health plan and that plan is a type of plan referred to as a “self-insured” plan, Form 1095-C, Part III, Covered Individuals section, if you request it for their records.