



AFFORDABLE CARE ACT [ACA] REPORTING

What are the types of IRS reports required?

There are two reports that may be required - the 1094-B/C (which provides information about the employer) and the 1095-B/C (which is provided to each employee, similar to a W-2). While reporting is annual, Section 6055/6056 reporting requires an employer to track and report by employee by month:

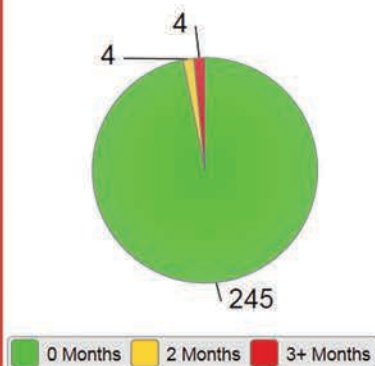
- Full-time status based on actual number of hours worked (30+ hours per week)
- Eligibility for coverage during a subsequent stability period
- Cost of employee only coverage in the minimum value plan
- Offer of coverage to the employee and their eligible dependents
- Employee enrollment for coverage, including all covered individuals

Exception-Based Reporting

The Who's Where ACA Reporting Dashboard provides a quick view of potential compliance issues that may need to be addressed. No need to analyze raw data to find risk areas.

Potentially Miscategorized Employees

Part Time Employees Trending Full Time
Consecutive 130+ Hours



Employee ACA Status Details

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
Calculated Full Time	2,731	2,723	2,746	2,748	2,781	2,792	2,766	2,386		
Offered	2,714	2,694	2,548	2,546	2,558	2,575	2,556	2,202		
Not Offered	17	29	198	202	223	217	210	184		
Percent Offered	99%	98%	92%	92%	91%	92%	92%	92%		
Calculated Not Full Time	338	359	359	385	402	419	462			
Limited Non-Assessment	285	298	305	316	290	290	3			
Initial Measurement Ending	11	17	22	16	20	50				
Initial Administrative	5	12	16	22	16	20				
Initial Stability Ending	2	8	6	18	21	10	18			

Aimed at minimizing one's ACA compliance risk, the ACA Dashboard is an integrated management tool designed to provide continually updated ACA monitoring, reporting, and documentation.

Compliance Risks

Under the ACA, Applicable Large Employers are required to offer their Full-Time Employees (those employees who work 30 hours per week) health care coverage or pay a penalty.

This requirement is known as the Employer Shared Responsibility (or "play or pay") Mandate. The Employer Shared Responsibility Mandate is effective for:

Applicable Large Employers with 50 or more employees

All employers who offer a self-insured plan

Who's Where ACA Reporting aids employers in documenting their compliance and reducing the risk of penalties.



Ruth Berger
Director of Sales and Marketing

rberger@points-north.com
218-740-3213 | 888-561-2072
www.whoswhere.org

ACA REPORTING

Did You Know...

Depending on your measurement period, hours worked in previous years could affect ACA status for reporting

Month	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug								
Standard Measurement Periods	SMP 1												SMP 2												SMP 3											
Standard Administrative Periods	SAP 1												SAP 2												SAP 3											
Standard Stability Periods	SSP 1												SSP 2												SSP 3											
Employee Breaks For Rush City Location	Educational Break												Educational Break												Educational Break											
Hours	100	0	0	70	140	120	120	90	107	145	160	100	130	20	0	80	160	160	150	90	130	130	110	0	0	0	0	0								
Designated Status	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT								
ACA Status																																				

An employee's status change from full-time to part-time does not change their ACA status for the remainder of their stability period, which means you may need to offer coverage through that period

Month	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec											
Standard Measurement Periods	SMP 1												SMP 2												SMP 3											
Standard Administrative Periods	SAP 1												SAP 2												SAP 3											
Standard Stability Periods	SSP 1												SSP 2												SSP 3											
Hours	160	160	160	160	160	160	80	80	80	80	100	100	120	135	105	130	0	0	0	0	0	0	0	0	0											
Designated Status	FT	FT	FT	FT	FT	FT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT											
ACA Status	FT	FT	FT	FT	FT	FT	FT	FT	FT	FT	FT	FT	FT	FT	FT	FT	FT	FT	FT	NFT	NFT	NFT	NFT	NFT	NFT											
Offers	E	E	E	E	E	E	CA	CA	CA	CA	CA	CA	CA	CA	CA	CA	CA	CA	CA	CA	CA	CA	CA	CA	CA											

Educational breaks and special unpaid leaves of absence must be considered for ACA status and hours credited appropriately

Month	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb					
Standard Measurement Periods						SMP 1					SMP 2					SMP 3				
Standard Administrative Periods						SAP 1					SAP 2					SAP 3				
Standard Stability Periods	SSP 1					SSP 2					SSP 3					SSP 4				
Employee Breaks For Rush City Location																				
Hours	90	100	145	150	100	100	100	100	100	100	100	100	120	135	105					
Designated Status	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT					
ACA Status	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT	NFT					
Offers																				

Actual Hours 1100

Credited Hours 200

Total Hours 1400

Average Hours per Month 120 U1

New full-time employees are measured monthly until they complete a standard measurement period

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar		
Month																					
Monthly		LNAP	LNAP	LNAP	M	M	M	M	M	M	M	M	M	M	M	M					
Standard Measurement Periods					SMP 1																
Standard Administrative Periods																SAP 1					
Standard Stability Periods																					
Hours	40	171	174	168	176	168	170	171	187	183	153	98	132	187	179	89	-	-	-		
Designated Status	FT	FT	FT	FT	FT	FT	FT	FT	FT	FT	FT	FT	FT	FT	FT	FT	FT	FT	FT		
ACA Status	LNAP	LNAP	LNAP	LNAP	FT	FT	FT	FT	FT	FT	FT	NET	FT	FT	FT	FT	FT	FT	FT		
Offers			E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E		