

1. Introduction
 - a. ACA is a story for the IRS regarding an employee's medical coverage and is reported on Form 1095-C
 - i. Was the employee offered coverage?
 - ii. Was the coverage affordable and what did they do with the offer of coverage?
 - iii. We are not ACA professionals – we are here to help you understand how to use the system to produce the 1095s.
 - b. Hang onto questions until the end
 - i. Company or employee-specific questions can be sent in via email.
 - ii. We'll be assigning team members to clients for ACA soon
 - iii. Feel free to write down questions as we go
 - c. ACA Resources – Codes Cheat Sheet & On-site training from the 30th anniversary
 - i. Cheat sheet – Provides a brief explanation of each line 14 and line 16 code
 - ii. Cheat sheet – A few common scenarios were provided for reference
 - iii. 30th Anniversary training – provided a quick overview of ACA with screenshots and step-by-step instructions on how to assign profiles, what reports to run, how to populate forms, etc.
 - d. 2023 forms were released today (12/8/2023) and they are available for mass adding at this time.
2. Brief Recap – Employee Requirements for ACA
 - a. ACA Profile – provides information on your measurement period, stability period, etc
 - b. Benefit Profile – used for open enrollment; is assigned to an employee to tell the system when they were eligible for benefits and if they were offered affordable coverage (ACA only cares about medical)
 - c. Benefit Plan – at minimum, medical benefit plan required (enrolled/waived). Tells the system what they did with their offer of benefits and is used to calculate affordability, as well. *Without a plan, the system assumes that the employee waived coverage*
 - d. Could go deeper – any questions, write them down and ask at the end.
3. Layout schedule – Review ACA Data Summary Report/ACA Data Detailed Report, demo employee examples via the ACA Timeline, review common compliance alerts, discuss 1095s (mass add, populate, review, finalize, APS release to EE's)
4. What Needs Reviewed
 - a. Anyone who became/could have become eligible for coverage in the calendar year
 - i. Those who have changed from PT to FT or FT to PT in the year
 - ii. New hires
 - iii. Terminated employees
 - iv. Ensure EE name on 1095 matches their SS card (spelling, middle name, etc – this goes for W-2s, too); Ensure address for terminated employees is accurate; Ensure all dependent information is accurate if listing dependents for self-insured plans
 - b. Helpful reports
 - i. ACA Data Summary report – provides an overview of each month in the year. It shows a count of ACA FT and ACA PT employees, a count of those approaching ACA FT (may need to consider offering benefits), and compliance alerts.

- ii. ACA Data Detailed report – provides an in-depth look at each employee for the specified period of time (last month, last quarter, this year, etc). It will show hours for the month, status (FT/PT), affordable plan offered (Y/N), compliance alert (Y/N), line 14, 15, and 16 codes, and whether they are in their waiting period. *Similar to ACA Timeline*
 - 1. Show customized report that just shows line 14, 15, 16 codes for each employee for the year.
- c. Employee ACA Timeline
 - i. ACA TEST5
 - 1. Senior, salaried employee
 - 2. Hired: 1/1/2000
 - 3. Eligible: 4/1/2000
 - 4. Offered coverage and enrolled for all 12 months
 - 5. 1E/2C – Employee was offered coverage and they enrolled in coverage
 - ii. ACA TEST2
 - 1. Employee moved from part-time to full-time during the year.
 - 2. Hired: 1/1/2021
 - 3. Changed from PT to FT: 5/15/2023
 - 4. Eligible 8/1/2023 (waiting period is 60 days, adj to FoFM)
 - 5. Offered coverage and enrolled 8/1/2023
 - 6. 1H/2B Jan to May (no offer, not FT), 1H/2D Jun/Jul (no offer, wait period), 1E/2C Aug to Dec (offered, enrolled)
- d. Employee ACA Timeline: Compliance Alerts
 - i. No Benefit Profile – ACA TEST
 - 1. Employee hired part-way through the year and is FT
 - 2. Hired: 3/10/2023
 - 3. Eligible: 6/1/2023
 - 4. Offered coverage and enrolled 6/1/2023.
 - 5. WITHOUT BEN PROFILE: 1H/2A Jan-Feb (no offer, not employed), 1H/2D Mar-May (no offer, wait period), 1H/2C Jun-Dec (no offer, enrolled)
 - a. Without ben profile – system doesn't think the EE was offered affordable coverage
 - 6. WITH BEN PROFILE: 1H/2A Jan-Feb (no offer, not employed), 1H/2D Mar-May (no offer, wait period), 1E/2C Jun-Dec (offered, enrolled)
 - ii. No Benefit Plan – ACA TEST4
 - 1. Employee hired part-way through the year and waived benefits
 - 2. Hired: 2/18/2023
 - 3. Eligible: 5/1/2023
 - 4. Offered coverage and waived 5/1/2023
 - 5. 1H/2A Jan (no offer, not employed), 1H/2D Feb-Apr (no offer, wait period), 1E/2H May-Dec (offered, waived but affordable)
 - 6. (Hypothetically... if enrolled: May-Dec updates to 1E/2C
 - 7. If no benefit plan is assigned to the employee, the system assumes they waived coverage. No compliance alert to notify you of no plan.

- iii. ACA TEST5 – 1095-C update (EE terminated and moved)
 - 1. Employee was FT but terminated part-way through the year
 - 2. Hired: 1/1/2019
 - 3. Terminated: 8/27/2023
 - 4. Eligible: 4/1/2019
 - 5. Enrolled 1/1/2021 in our current plan but terminated 8/27/2023
 - 6. 1E/2C Jan-Jul (offered, enrolled), 1E/2B (offered, not FT), 1H/2A Sept-Dec (no offer, not employed)
- e. Adding, Populating, Reviewing, Finalizing 1095-Cs
 - i. Menu > Team > HR > ACA > Forms > Employee Forms 1095-C
 - ii. Mass Add New
 - 1. Mass Add For Selected Year – adds for all EEs
 - 2. Employee Lookup – allows you to select certain employees
 - a. Keep in mind – this is only for FT employees. If you have PT employees that weren't ever eligible for benefits during the calendar year, you do not need a form for them.
 - b. If you manually add – don't forget terminated employees
 - iii. Select all forms > Populate
 - iv. Select pencil icon to view each form individually. Select all forms > View Selected to view all forms and tab through them.
 - 1. *Reminder – you should only need to review forms for those whose status changed during the year, who are new hires, or who terminated during the year. For all others, as long as nothing changed, their form should still populate like last year*
 - v. ALL 12 MONTHS – Will populate if all line 14 and/or all line 16 codes for the year are the same (ACA TEST3 – example)
 - vi. ACA TEST5 – Update Address example. Save when done.
 - vii. Corrected Box – DO NOT TOUCH. This is for corrections after the E-File that APS does.
 - viii. When done reviewing forms – select all > three dots > Finalize.
 - ix. Once forms finalized – contact APS by phone or email to let us know your forms are ready for APS to release. Once forms are finalized, that does not release them to your employees, nor allow them to view if they've given electronic consent.
 - x. Forms must be available to employees and/or postmarked by 1/31/2024.
 - 1. If W2s and 1095s are complete at the same time, we can send everything out at one time and only charge one shipping fee instead of two separate shipping fees.
 - 2. Remind your employees that they can opt into electronic consent for W2s and 1095s. Instructions in the EOY packet that APS sent out.
- 5. Questions?
- 6. Recording will be made available Friday afternoon or Monday morning. Resources will be available with the recording.