



208 North Washington Street
Naperville IL 60540-4514
(630) 355-8188 fax (630) 355-8675
www.jobcost.com

DATE: December 16, 2015
SUBJECT: 2015 Year End Instructions for Visual ContrAcct customers

The end of **2015** is quickly approaching. Now is the best time to review your payroll records and make sure everything is in order.

- 1) **2015 AFFORDABLE CARE ACT 1095-C/1094-C FORM REPORTING – EMPLOYEES/IRS**
You are responsible for determining if you must file form 1095-C/1094-C to your employees and the IRS and how you are to complete and file the forms. We recommend you contact your accountant immediately, as filing requirements are complex and customer support can NOT advise on filing requirements. Visual ContrAcct customers required to file these forms will need a Visual ContrAcct update to 10.40.07. The update is FREE for customers with a support contract. Customers who do not have a support contract should contact their salesman for a quote. If you have not yet received the update, please contact Customer Support at support@jobcost.com or by phone at (630)355-8188.
- 2) **LOOK OVER LAST YEAR'S W-2 and 1099 FILES TO REFRESH YOUR MEMORY**
Since it's been almost a year, you should review last year's file for any unusual items that required special reporting (group-term life insurance, sick pay, automobile usage, etc.). If you had to report them last year, you'll most likely have them this year as well.
- 3) **REVIEW YOUR 2015 RECORDS FOR ANY UNUSUAL ITEMS**
If you are not sure whether or not something requires special reporting, check with your accountant. After your accountant tells you what it is and how to report it, we can show you how to put it into your payroll system.
Reminder: Employers filing 250 or more W-2 forms may be required to report the Cost of Employer-Sponsored Health Coverage on W-2 forms and Electronic Filing. Please contact your accountant for assistance. If you are required to report coverage you MUST follow attached instructions **PRIOR** to closing Visual ContrAcct Payroll for 2015.
- 4) **ENTER TIMECARDS FOR SPECIAL ITEMS BEFORE THE LAST PAYROLL OF 2015**
If you have group-term life, auto usage and/or TAXABLE third party sick pay for **2015** and you have NOT been including these items in gross wages throughout the year, you need to do so now by entering timecards. Employees generally need to have payroll taxes withheld from these special items, and if you leave it to the last minute, you (the employer) may find yourself paying the employees' portion of the taxes as well as your own. If you are new to this procedure, please call the support department for complete instructions (this call is free to those customers with support contracts).
- 5) **COMPLETE YOUR LAST PAYROLL OF THE CALENDAR YEAR**
Since the government requires that you report earnings based on the **check date**, your last payroll for **2015** is the one with the final **pay date** in **2015**. For example, if your payroll ends on Saturday and you normally date your checks the following Thursday, your last payroll for **2015** would be week ending December 26, **2015**, paid on December 31, **2015**.
- 6) **COMPLETE THE ATTACHED CALENDAR YEAR END CHECKLIST – PAYROLL**
Follow the checklist steps for Payroll. You will print quarterly reports, miscellaneous year-end reports, W-2 Totals report, create electronic upload file (if required), backup and zero the employee Y-T-D amounts and change the Payroll tax tables. **2016 Federal tax changes will be emailed as soon as we receive them.**

If your **FISCAL** year also ends on December 31st, you must complete the attached Fiscal Year-End Checklist for Payroll. The checklists include procedures for closing the year for other modules. These steps should be completed after you have closed December and before closing January for each module.
- 7) **PROCEED WITH YOUR FIRST PAYROLL FOR THE NEW YEAR**
- 8) **1095-C/1094-C FORM REPORTING FOR APPLICABLE LARGE EMPLOYERS (ALE)**
Contact your accountant immediately to determine if you must file and how to complete forms. If you determine you will file Affordable Care Act 1095-C/1094-C to EMPLOYEES BY 01/31/16 and IRS, enter or import 1095-C data into the 2015 employee history file. See details below.

VISUAL CONTRACCT - Calendar Year End Checklist

COMPANY NAME

MONTH / YEAR

PAYROLL -

1. **Print 4th Quarter Reports** > Reports > Payroll > Quarterly

2. **Print Year End Reports**

Reports > Payroll > Year End > 941

Reports > Payroll > Year End > SWT, Local & SDI (State Withholding Tax)

Reports > Payroll > Year End > Federal Unemployment (FUT)

Reports > Payroll > Year End > State Unemployment (SUT)

Reports > Payroll > Year End > W2 Totals

W2, 1095-C, 1094-C forms & Electronic filing should be done later using the employee history file (step 6).

Reports > Payroll > Year End > W2 Forms

Reports > Payroll > Year End > W2 Electronic Filing (EFW2)

Reports > Payroll > 1095-C Forms

Reports > Payroll > 1094-C Forms

3. **Print Calendar YTD Reports**

Reports > Payroll > Calendar YTD > Hours & Wages

Reports > Payroll > Calendar YTD > Wages

Reports > Payroll > Calendar YTD > Hours

Reports > Payroll > Calendar YTD > Total Wages-Taxes-Deductions=Net

4. **Print Monthly Report** > Reports > Payroll > Monthly > 401K Deduction Report

Note: Use beginning and ending dates for pay periods in your calendar year.

5. **Print Miscellaneous Reports** > Reports > Payroll > Miscellaneous > Deduction

Note: Use beginning and ending dates for pay periods in your calendar year.

6. **Back up Year End Employees and Zero Calendar YTD Employee Totals**

Admin > Payroll > Year End > Backup Year End Employees and Zero YTD Totals

7. **Make Changes to Federal and State Tax Tables**

Admin > Payroll > Tax Tables > Federal

Admin > Payroll > Tax Tables > State/Local

Note: Check exemption amount, unemployment rate, FICA rates and limits plus single and married rate tables.

ACCOUNTS PAYABLE

1. **Print Vendor Calendar Trial Balance Report** > Reports>Accounts Payable>Vendor List

Note: Select "include balances" and select beginning and ending months of calendar year.

2. **Print 1099 - Misc Forms** > Reports > Accounts Payable > 1099 Forms

Note: 1096 Crystal Report Form – if you print this form with Crystal Reports or Crystal Report Viewer, contact support@jobcost.com to receive revised 2015 format.

ACCOUNTS RECEIVABLE

1. **Print Customer Calendar Trial Balance Report** > Reports > Accounts Receivable > Customer List

Note: Select "include balances" and select beginning and ending months of calendar year.

JOB COST

1. **Print Job Calendar Year End Reports**

Reports > Job Cost > Balance

Note: Select "totals only" and select beginning and ending months of calendar year.

Reports > Job Cost > Detail Ledger

Note: Select beginning and ending months of calendar year.

GENERAL LEDGER

1. **Print Calendar Year End Detail Ledger** > Reports > General Ledger > Detail Ledger

Note: Select beginning and ending months of calendar year.

VISUAL CONTRACCT - Fiscal Year End Checklist

COMPANY NAME

MONTH / YEAR

PAYROLL

1. Print Fiscal YTD Reports

Reports > Payroll > Fiscal YTD > Hours
Reports > Payroll > Fiscal YTD > Wages

2. Zero Employee Fiscal YTD Totals

Admin > Payroll > Year End > Zero Employee Fiscal Year Totals

ACCOUNTS PAYABLE

1. Print Vendor Fiscal Trial Balance Report

Reports > Accounts Payable > Vendor List

NOTE: Select "include balances" and select beginning and ending months of fiscal year.

ACCOUNTS RECEIVABLE

1. Print Customer Fiscal Trial Balance Report

Reports > Accounts Receivable > Customer List

NOTE: Select "include balances" and select beginning and ending months of fiscal year.

JOB COST

1. Print Job Fiscal Year End Reports

Reports > Job Cost > Balance

NOTE: Select beginning and ending months of fiscal year.

Reports > Job Cost > Detail Ledger

NOTE: Select beginning and ending months of fiscal year.

GENERAL LEDGER

1. Print Fiscal Year End Detail Ledger

Reports > General Ledger > Detail Ledger

NOTE: Select beginning and ending months of fiscal year.

VISUAL CONTRACCT SYSTEMS
SPECIAL EARNINGS ON W2 FORMS BEFORE THE LAST PAYROLL
COST OF EMPLOYER-SPONSORED HEALTH COVERAGE
RECORD THE AMOUNT PER PAY PERIOD

1. ENTER A CLEARING ACCOUNT – File > GL > Accounts
A clearing account is a general ledger account, usually titled “Clearing” or “Suspense” or “Exchange”. Its function is to be the GL account for several transactions that require entry into one or more subsystems (PR, AP, etc...) but generally net to zero after all parts of the transaction have been entered properly. Ask your accountant for an appropriate Account ID.

2. ADD A DEDUCTION FOR “Cost of Employer –Sponsored Health Coverage” – Admin > Payroll > Deductions/Addons/Fringes . . .
 - a. GL AcctID = clearing account
 - b. W-2 Box = 12
 - c. W-2 Code = DD

3. ADD A DEDUCTION FOR “Cost of Employer –Sponsored Health Coverage **OFFSET**” – Admin > Payroll > Deductions/Addons/Fringes . . .
 - a. GL AcctID = clearing account
 - b. W-2 Box = Should be empty
 - c. W-2 Code = Should be empty

4. CHECK YOUR PAYROLL DEBIT TABLE – Admin > Payroll > Debit Accounts
Make sure that the clearing account appears in your payroll debit table. If you need to add it, you must also put account numbers in the other fields (FICA, FUTA, etc...) - check with your accountant or controller if you are not sure what to use for these other fields

5. ENTER THE DEDUCTION ON THE EMPLOYEE FILE – File > Payroll > Employees > Deductions
Enter a deduction for the Cost of Employer - Sponsored Health Coverage deduction code
 - a. Type = Amount
 - b. Frequency = Every
 - c. Rate = POSITIVE amount of the cost of health coverage per pay period.
 - d. Maximum = 0.00
 - e. Accumulated = 0.00
Enter a deduction for the Cost of Employer - Sponsored Health Coverage **OFFSET** deduction code
 - a. Type = Amount
 - b. Frequency = Every
 - c. Rate = NEGATIVE amount of the cost of health coverage per pay period.
 - d. Maximum = 0.00
 - e. Accumulated = 0.00

VISUAL CONTRACCT SYSTEMS
SPECIAL EARNINGS ON W2 FORMS BEFORE THE LAST PAYROLL
COST OF EMPLOYER-SPONSORED HEALTH COVERAGE
ONE ENTRY TO RECORD THE AMOUNT FOR THE YEAR

1. ENTER A CLEARING ACCOUNT – File > GL > Accounts
A clearing account is a general ledger account, usually titled “Clearing” or “Suspense” or “Exchange”. Its function is to be the GL account for several transactions that require entry into one or more subsystems (PR, AP, etc...) but generally net to zero after all parts of the transaction have been entered properly. Ask your accountant for an appropriate Account ID.
2. ADD A DEDUCTION FOR “Cost of Employer –Sponsored Health Coverage” – Admin > Payroll > Deductions/Addons/Fringes . . .
 - a. GL AcctID = clearing account
 - b. W-2 Box = 12
 - c. W-2 Code = DD
3. CHECK YOUR PAYROLL DEBIT TABLE – Admin > Payroll > Debit Accounts
Make sure that the clearing account appears in your payroll debit table. If you need to add it, you must also put account numbers in the other fields (FICA, FUTA, etc...) - check with your accountant or controller if you are not sure what to use for these other fields
4. ENTER THE DEDUCTION ON THE EMPLOYEE FILE – File > Payroll > Employees > Deductions
 - a. Type = Amount
 - b. Frequency = Every
 - c. Rate = amount of the health coverage to show on the W-2 form.
 - d. Maximum = amount of health coverage to show on the W-2 form.
 - e. Accumulated = 0.00
5. ENTER TIME CARD FOR (NON)TAXABLE PAY – File > Payroll > Time Cards > Add
 - a. Union/Payrate ID should be empty
 - b. Day of Week = N (Non Taxable)
 - c. Dates = dates of the Coverage
 - d. Job and Phase should be empty
 - e. Account# = clearing account
 - f. NonTaxable Amount = amount of the cost of health coverage to show on the W-2 form
6. COMPUTE CHECKS – File > Payroll > Calculate Checks
7. EDIT CHECK CALCULATIONS – File > Payroll > Review/Void Checks . . .
If you are not including any taxable wages in this check, zero any deductions, state withholding and federal withholding to make sure the net of this check = \$0.00. **NOTE: If you are entering a check for only the nontaxable timecard, the deduction will not calculate. You will need to click on the “Add deduction”, click on the correct deduction and manually add the same amount as the NonTaxable amount and make sure the net of the check= \$0.00.**
8. PRINT CHECK - File > Payroll > Print Checks

A W-2 Totals Report should have been run when you closed your calendar year for Payroll. The W-2 Totals Report should be reviewed before you print your W-2's.

Reports > Payroll > Year End > W2 Totals > **2015** (if you need to reprint the report)

To print your W-2's, Go to Reports > Payroll > Year End > W2 Forms

Using the drop down menu, select the year and type in last year's Social Security limit of \$118,500.00, Select the range of employees for whom you want to print W-2's.

We highly recommend you print your W-2's on paper first. You probably have a limited supply of W-2 forms and you do not want to print on the forms incorrectly. After you print the W-2's on paper set the forms next to the paper to check for alignment accuracy.

If you feel confident with the way your forms printed on the paper you should load your forms to print the W-2's.

NOTE: When printing on a laser printer, you will print the W-2 forms 6 times, once for each copy.

You may reprint the W-2 forms if you have any problems.

Please contact the customer support department if you have any questions.

1095-C/1094-C INFORMATION

EMAIL BLAST SENT November 12, 2015

Subject: Visual ContrAcct 2015 Affordable Care Act 1095-C/1094-C Update Enhancements

The Visual ContrAcct Update with 1095-C/1094-C Features & Forms is AVAILABLE NOW!

Request an update by emailing support@jobcost.com.

The update includes:

1095-C & 1094-C forms print directly from Visual ContrAcct per IRS approval. No forms need to be purchased.

1095-C employee fields for manual entry or import of data

1095-C employee history fields for manual entry or import of data (after year is closed)

1095-C import into employee history fields (after year is closed)

1095-C printed form with employee history data – no forms must be purchased

1094-C printed form that allows entry of monthly employee counts before form is printed - no forms must be purchased

The 1095-C Electronic Filing of Affordable Act Information Returns (XML format) feature is not included in this update. It will be available by 01/31/15. Inform support@jobcost.com if you would like to be contacted when this update is available.

As a reminder, you are responsible for determining if you must file form 1095-C/1094-C to your employees and the IRS and how you are to complete and file the forms.

We recommend you contact your accountant immediately, as filing requirements are complex and customer support can NOT advise on filing requirements.

The following links will be helpful as you work through filing requirements with your accountant:

<https://www.irs.gov/pub/irs-pdf/i109495c.pdf>

<https://www.irs.gov/pub/irs-prior/f1095c--2015.pdf>

<https://www.irs.gov/pub/irs-prior/f1094c--2015.pdf>

<https://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-about-Information-Reporting-by-Employers-on-Form-1094-C-and-Form-1095-C>

1095-C DATA ENTRY FOR EMPLOYEES

File > Payroll – Employee & Employee History

Visual ContrAcct version 10.40.07 includes new fields on Employee and Employee History screens to record Employer-Based Health Insurance Coverage. See "YTD Totals" tab on these screens for these new fields.

Calendar	Hours	Earnings	Fiscal	Hours	Earnings
Regular	26.00	601.90	Regular	26.00	601.90
Overtime	1.50	52.09	Overtime	1.50	52.09
Double Time	0.00	0.00	Double Time	0.00	0.00
Vacation	0.00	0.00	Vacation	0.00	0.00
Holiday	0.00	0.00	Holiday	0.00	0.00
Sick	0.00	0.00	Sick	0.00	0.00
Commission	0.00	0.00	Commission	0.00	0.00
Bonus	0.00	0.00	Bonus	0.00	0.00
Taxable		0.00	Taxable		0.00
Totals	27.50	653.99	Totals	27.50	653.99

Employee Share Total \$ 0.00

Print 1095-C All 12 Months

Offer Code	Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Employee Share \$	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Safe Harbor Code													

A 1095-C form will print from employee history for each employee with both:

Print 1095-C checked – See "YTD Totals" Tab

FICA Wages - See "Quarterly Total" Tab

MANUAL ENTRY OF EMPLOYER-PROVIDED HEALTH INSURANCE OFFER AND COVERAGE

For each employee required to receive a 1095-C form, enter data in File > Payroll > Employee or File > Payroll > Employee History – 2015.

To allow editing of the values, check the Print 1095-C checkbox. Entering a value into the "All 12 Months" column will copy that value into each of the other fields in that row and disable them. To allow changes to those fields, delete the value in the "All 12 Months" field.

IMPORT EMPLOYER-PROVIDED HEALTH INSURANCE OFFER AND COVERAGE FROM EXCEL OR CSV FILE

If you will import data, we highly recommend you do this AFTER Payroll Calendar Year 2015 is closed (January 2016).

File > Payroll – 1095-C Import

Imports 1095-C information to employee or employee history file.

Import is compatible with Excel and CSV files.

Import file specifications can be found below or <http://www.jobcost.com/uploads/readme.txt>.

Dialog allows the following options:

PR 1095-C Import

File to Import: P:\2015 PR\1095-C.xlsx

Tax Year: 2015

1095-C Month: [Dropdown]

Ignore First Row of Excel File

Clear ALL Employee 1095-C Data Before Import

Set ALL Print 1095-C to True if YTD Wages Exist

OK Cancel

PRINT 1095-C/1094-C FORMS

Reports > Payroll > Year End > 1095-C Forms/1094-C Form (After Payroll Year is Closed for 2015)

The new menu options will launch creation of 1095-C and 1094-C tax forms in Crystal Reports Viewer. Crystal Reports Viewer requires the workstation be configured to print the forms. If you have multiple companies, Visual ContrAcct must be configured to pull correct data for each company when printing the forms. This will be done at the time of the update.

You will NOT purchase forms. The forms and data will print on white 8 ½ x 11 paper with black ink.

RECOMMENDATION:

Once you determine you are an Applicable Large Employer required to file form 1095-C and 1094-C, we recommend you prepare as follows for data entry **AFTER Payroll for Calendar Year 2015 is closed (January 2016).**

- **Request a Visual ContrAcct Update via email support@jobcost.com.**
- **Analyze which current 2015 employees should receive Form 1095-C.**
Full-time employees (including full-time equivalent employees) per IRS.gov
- **Analyze the 2015 employees who will receive a 1095-C form.**
Of these employees, you may have several types of employees.

Example:

Field Union Employees
Field/Shop Non Union Employees
Office

We suggest working through each employee type when determining data for each employee.

- **Analyze how to complete Part II per employee or employee type per month.**

Part II Employee Offer and Coverage	Plan Start Month (Enter 2-digit number):												
	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)													
15 Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16 Applicable Section 4980H Safe Harbor (enter code, if applicable)													

Research CODE guidelines that apply to each employee type for lines 14 & 16.

Each employee type, probably falls under similar codes for lines 14 & 16

Example of Possible Union Employee Codes:

Line 14 - 1H See available codes below from irs.gov

Line 16 - 2E See available codes below from irs.gov

Research MONTHLY (Jan - Dec) guidelines for lines 14, 15 & 16 data.

Examples below are from sections of <https://www.irs.gov/pub/irs-pdf/i109495c.pdf>

Line 14 - Example of Monthly Guidelines

1H. No offer of coverage

For reporting offers of coverage for 2015, an employer relying on the multiemployer arrangement interim guidance should enter code 1H on line 14 for any month for which the employer enters code 2E on line 16 (indicating that the employer was required to contribute to a multiemployer plan on behalf of the employee for that month and therefore is eligible for multiemployer interim rule relief).

Line 16 - Example of Monthly Guidelines

2E. Multiemployer interim rule relief. Enter code 2E for any month for which the multiemployer arrangement interim guidance applies for that employee

2A. Employee not employed during the month. Enter code 2A if the employee was not employed on any day of the calendar month. Do not use code 2A for a month if the individual was an employee of the employer on any day of the calendar month. Do not use code 2A for the month during which an employee terminates employment with the employer.

2B. Employee not a full-time employee. Enter code 2B 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. Enter code 2B also if the employee 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 (so that the offer of coverage or coverage would have continued if the employee had not terminated employment during the month). Also use this code for January 2015 if the employee was offered health coverage no later than the first day of the first payroll period that begins in January 2015 and the coverage offered was affordable for purposes of the employer shared responsibility provisions under section 4980H and provided minimum value.

- **Close Payroll for Calendar Year 2015 after all Payroll check are entered with 2015 date (January 2016).**
- **Enter or Import Visual ContrAcct 1095-C Data into 2015 employee history file.**
- **Print 1095-C Forms for employees.**
- **Determine if you will submit 1095-C Forms to the IRS or file electronically.**
If filing 1095-C forms to IRS, print 1095-C forms for IRS, print 1094-C form for IRS.
If filing electronically, email support@jobcost.com to be contacted when the feature is available.

Part II—Employee Offer and Coverage Codes

<https://www.irs.gov/pub/irs-pdf/i109495c.pdf>

Line 14 Offer of Coverage

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)).

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; 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 (which may include one or more months in which the individual was not an employee) 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, which may include one or more months in which the individual was not an employee).

1I. Qualifying Offer Transition Relief 2015: Employee (and spouse or dependents) received no offer of coverage; received an offer that is not a qualifying offer; or received a qualifying offer for less than 12 months.

Line 16 Applicable Section 4980H Safe Harbor (enter code, if applicable)

2A. Employee not employed during the month. Enter code 2A if the employee was not employed on any day of the calendar month. Do not use code 2A for a month if the individual was an employee of the employer on any day of the calendar month. Do not use code 2A for the month during which an employee terminates employment with the employer.

2B. Employee not a full-time employee. Enter code 2B 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. Enter code 2B also if the employee 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 (so that the offer of coverage or coverage would have continued if the employee had not terminated employment during the month). Also use this code for January 2015 if the employee was offered health coverage no later than the first day of the first payroll period that begins in January 2015 and the coverage offered was affordable for purposes of the employer shared responsibility provisions under section 4980H and provided minimum value.

2C. Employee enrolled in coverage offered. Enter code 2C for any month in which the employee enrolled in health coverage offered by the employer for each day of the month, regardless of whether any other code in Code Series 2 (other than code 2E) might also apply (for example, the code for a section 4980H affordability safe harbor). Do not enter 2C in line 16 if code 1G is entered in the All 12 Months Box in line 14 because the employee was not a full-time employee for any months of the calendar year. Do not enter code 2C in line 16 for any month in which a terminated employee is enrolled in COBRA continuation coverage (enter code 2A).

2D. Employee in a section 4980H(b) Limited Non-Assessment Period. Enter code 2D for any month during which an employee is in a Limited Non-Assessment Period for section 4980H(b). If an employee is in an initial measurement period, enter code 2D (employee in a section 4980H(b) Limited Non-Assessment Period) for the month, and not code 2B (employee not a full-time employee). For an employee in a section 4980H(b) Limited Non-Assessment Period for whom the employer is also eligible for the multiemployer interim rule relief for the month, enter code 2E (multiemployer interim rule relief) and not code 2D (employee in a Limited Non-Assessment Period).

2E. Multiemployer interim rule relief. Enter code 2E for any month for which the multiemployer arrangement interim guidance applies for that employee, regardless of whether any other code in Code Series 2 (including code 2C) might also apply. This relief is described under Offer of Health Coverage in the Definitions section of these instructions.

2F. Section 4980H affordability Form W-2 safe harbor. Enter code 2F if the employer used the section 4980H Form W-2 safe harbor to determine affordability for purposes of section 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 section 4980H federal poverty line safe harbor to determine affordability for purposes of section 4980H(b) for this employee for any month(s). 2H. Section 4980H affordability rate of pay safe harbor. Enter code 2H if the employer used the section 4980H rate of pay safe harbor to determine affordability for purposes of section 4980H(b) for this employee for any month(s).

README.TXT

**EMPLOYER-PROVIDED HEALTH INSURANCE OFFER AND COVERAGE 1095-C IMPORT FILE
(1095-C.xlms or CSV)**

Visual ContrAcct Version 10.40.07 or greater imports CSV or Excel files.

EXCEL IMPORT FILE

Import supports Excel file types:

- XLS
- XLSX
- XLSM

Excel import reads data from worksheet named:

1095-C Export for VC Import

Excel import has option:

Ignore First Row

CSV IMPORT FILE

The import supports Comma Separated Value (CSV) format WITHOUT Header Row. If file is created in Excel, you can convert the file into a Comma Separated Value (csv) format by using the "save as" functionality and choose the .csv file type. The file cannot contain commas inside the fields. The file may contain variable length records. Each line should end with a carriage return.

- A Employee ID
- B Print 1095-C Y/N
- C 14 Offer of Coverage All Months
- D 14 Offer of Coverage January
- E 14 Offer of Coverage February
- F 14 Offer of Coverage March
- G 14 Offer of Coverage April
- H 14 Offer of Coverage May
- I 14 Offer of Coverage June
- J 14 Offer of Coverage July
- K 14 Offer of Coverage August
- L 14 Offer of Coverage September
- M 14 Offer of Coverage October
- N 14 Offer of Coverage November
- O 14 Offer of Coverage December
- P 15 Minimum Value All Months \$
- Q 15 Minimum Value January \$
- R 15 Minimum Value February \$
- S 15 Minimum Value March \$
- T 15 Minimum Value April \$
- U 15 Minimum Value May \$
- V 15 Minimum Value June \$
- W 15 Minimum Value July \$
- X 15 Minimum Value August \$
- Y 15 Minimum Value September \$
- Z 15 Minimum Value October \$
- AA 15 Minimum Value November \$
- AB 15 Minimum Value December \$
- AC 16 Safe Harbor All Months
- AD 16 Safe Harbor January
- AE 16 Safe Harbor February
- AF 16 Safe Harbor March
- AG 16 Safe Harbor April
- AH 16 Safe Harbor May
- AI 16 Safe Harbor June
- AJ 16 Safe Harbor July
- AK 16 Safe Harbor August
- AL 16 Safe Harbor September
- AM 16 Safe Harbor October
- AN 16 Safe Harbor November
- AO 16 Safe Harbor December

Example:

ADAMSJ,Yes,,1B,1B,1B,1B,1B,1B,1B,1B,1B,1B,1B,1B,,99.00,99.00,99.00,99.00,99.00,99.00,99.00,99.00,99.00,99.00,99.00,99.00,99.00,99.00,99.00,99.00,99.00,99.00,,2D,2D,2D,2D,2D,2E,
2E,2E,2E,2E,2E,2E,