

HEALTH BENEFITS E-NEWS EXTRA

*Department of Human Resource
Management
Office of Health Benefits*

June 9, 2015

Compliance with the Affordable Care Act (ACA) Employer Mandate

In early 2016, employers are required by the Affordable Care Act (ACA) to report health coverage to employees and the Internal Revenue Service (IRS). On behalf of agencies, the Department of Human Resource Management (DHRM) is planning to file Form 1094C with the IRS to report employer compliance with the employer mandate, and send Form 1095C to employees to tell them whether they have minimum essential coverage.

To assure proper ACA reporting, the information in the Benefits Eligibility System (BES) must be accurate. Please review your BES Enrollment Reports and BES Exception Reports and be sure that:

- Each employee is in the correct full-time or part-time status.
 - PF or NF for Full-time 40 hours
(works the equivalent of 40 hours per week for 12 months per year)
 - PQ or NQ for Full-time 30-39.9 hours
(works 30 – 39.9 hours per week for 12 months per year or works 40 hours per week for 9, 10 or 11 consecutive months per year for at least 1560 hours per year)
 - PP or NP for Part-time 20 – 29 hours
(works 20 – 29 hours per week for 12 months per year or works 9, 10, or 11 consecutive months per year for at least 1040 hours annually but no more than 29 hours per week for a maximum not to exceed 1500 hours per year)
- Each employee who is not enrolled but eligible for coverage has a waived coverage record.
- Each covered family member has a valid Social Security Number (SSN).
- Each employee has the correct mailing address.

It is important to have all discrepancies reconciled by **July 31, 2015**. If you need assistance in correcting BES records, please contact OHB@dhrm.virginia.gov.

This is one of a series of communications from DHRM to supplement the FAQs about the Affordable Care Act regulations published on the DHRM Website. Please pay special attention to future-related communications regarding the application of the Affordable Care Act regulations to the complex organization structure and workforce in State Government.

Thank you for your assistance in helping DHRM prepare for this major ACA reporting requirement.

Please do not reply to this e-mail. You may send inquiries to the Office of Health Benefits mailbox at ohb@dhrm.virginia.gov.