

ftwilliam.com Overview of Reporting Requirements Under ACA

(November 15, 2016)

Q1. Regarding the authoritative transmittal, do employers that are members of an aggregated group have only one authoritative transmittal for the group? Or does that only apply to employers sending multiple sets of forms under one tax ID?

A1. Your authoritative transmittal is by employer only. The aggregated group rules are just to determine if the employer is an ALE.

Q2. What is the difference between SSN and TIN?

A2. A TIN is a tax processing number that is issued by the IRS for individuals who are not eligible for an SSN from the SSA, such as a foreign national or nonresident alien, but are required to file certain federal tax or information returns.

Q3. Even though there is an offer of coverage for an employee and their family, and they pay more for that coverage, we only report the EE ONLY payment amount in Line 15?

A3. That is correct.

Q4. If an individual chooses Family Coverage and then becomes eligible for COBRA due to a reduction of hours with the offer to the family also, do you still use 1B, as in the IRS example, or another code?

A4. Please refer to the C-Series instructions, specifically page 11 for information on COBRA reporting requirements.

Q5. Can you go over your notes on 2G, 2H and 2F really quick, please?

A5. Please access our comments, tips and notes in the 2016 forms by clicking [here](#).

Q6. Is the filing the responsibility of the insurance company or the employer?

A6. If it is a self-insured plan filing is the responsibility of the employer. If the plan is fully insured than filing is the responsibility of the insurance company.

Q7. We had some results after filing that didn't come back for weeks and then original filing status changed weeks later, as well. Are there plans to streamline and fix any of that this year?

A7. That situation was a result of the IRS AIR system and their learning curve. We hope that their continued maintenance of the system will resolve the issues that we all experienced because of their system last year.

Q8. Self-Insured has to provide 1095B AND 1095C? and both 1094B and 1094C?

A8. A self-insured plan, if it is an ALE, provides all information on the 1095-C for their employees. If they have non-employee participants they have the option to report them on the 1095-B.

Q9. Is there CPE credit for this session?

A9. Unfortunately, no, this webinar was not CE eligible.

Q10. Just to be clear, an employer with less than 250 returns CAN file electronically, correct?

A10. Of course. Electronic filing is always preferred but only mandatory when over 250 returns.

Q11. What is the Air system?

A11. Affordable Care Act (ACA) information returns and transmittals are electronically filed through the ACA Information Return system, also known as AIR. More information on the AIR system can be found by visiting the [IRS website](#).

Q12. Will these forms need to be provided to COBRA employees? And, who provides those? The employer or the COBRA provider?

A12. Yes, they will need to be provided to COBRA employees and it is the employers responsibility to provide the forms.

Q13. When will the AIR site be available?

A13. No submissions will be allowed into the AIR site until January 2017 but the IRS hasn't released a date yet. We will update customers when they release a date.