

Common Scenarios and Code Combinations

	Description	Line 14	Line 16
1	Full time employee with insurance	1A	2C
2	Full time employee no insurance	1A	No code on line 16 blank to show waived coverage
3	Full time employee – new hire with insurance	1H until month <u>insurance starts</u> , then 1A	2A, then 2D during Administrative Waiting Period, then 2C
4	Full time employee – new hire with no insurance	1H until month <u>insurance offer starts</u> , then 1A	2B, then 2D during Administrative Waiting Period, then blank to show waived coverage
5	Full time employee, has insurance then terminates with coverage thru the end of month	1A until termination, then 1H	2C until termination, then 2A
6	Full time employee, has insurance then terminates with coverage thru 15 th of month**	1A until month prior of termination, then 1H starting month of termination	2C until month prior to termination, then 2B in termination month, then 2A
7	Full time employee, does not take insurance then terminates	1A until termination, then 1H	No code until termination, then 2A
9	PT/Sub then Full Time Employee with insurance	1H, then 1A	2B, then 2D during Administrative Waiting Period, then 2C
10	PT/Sub then Full Time Employee with no insurance	1H, then 1A	2B, then 2D during Administrative Waiting Period, then blank to show waived coverage

Safe Harbor – Line 16

2A	Employee not employed during the month
2B	Employee not a full-time employee Substitute Personnel
2C	Employee enrolled in coverage offered
2D	Employee in a section 4980H(b) <u>(Waiting for Coverage)</u> Limited Non-Assessment

Offer of Coverage – Line 14

1A	<i>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).</i>
1H	No offer of coverage (employee not offered any health coverage or employee offered coverage that is not minimum essential coverage).