

FOR PENSION, HOSPITALIZATION AND BENEFIT PLAN OF THE ELECTRICAL INDUSTRY (“PHBP”) CONTRIBUTING EMPLOYERS WHO MUST FILE IRS FORM 1095-C IN ACCORDANCE WITH THE AFFORDABLE CARE ACT (“ACA”)

In an effort to assist employers who contribute to the PHBP with the applicable submission to the IRS under the ACA, the following are samples of Form 1095-C and how they may be completed under several scenarios, based on our understanding of the instructions. However, the Joint Industry Board (“JIB”) cannot confirm that you are completing the Form correctly for your firm and employees. You should consult either counsel or your tax preparer.

Please note that these are samples for full-time employees who worked a full year and a partial year.

Sample 1: for employee John Jones who worked for 123 Electric from January through December 2015.

Part I: Lines 1-13: Indicate the applicable employee and employer information.

Part II: Employee Offer and Coverage

Plan Start Month: Leave this section blank.

Line 14: The employer should enter code “1H” for all months for which the employer enters code “2E” in line 16. Since “1H” should be entered for all 12 months, only the first box (“all 12 months”) need be completed with code “1H.”

Line 15: Leave this line blank. No code is needed when “1H” is entered in Line 14.

Line 16: Enter code “2E” for each month for which the employer was obligated to contribute to the PHBP on behalf of the employee, even if not for the full month. Since “1H” is entered on Line 14, only the first box in #16, “All 12 Months,” need be completed with code “2E.”

Part III: Leave this section blank. This section does not apply to any employee who is a PHBP participant. The PHBP will be providing this information on Form 1095-B to all covered participants in the PHBP, and will file those forms, along with Form 1094-B, with the IRS as well.

Sample 2: for employee Sam Smith who worked for 123 Electric from June through December 2015.

Part I: Lines 1-13: Indicate the applicable employee and employer information.

Part II: Employee Offer and Coverage

Plan Start Month: Leave this section blank.

Line 14: As with Sample 1, the employer should enter code “1H” for all months for which it enters “2E” in Line 16. “1H” is also the appropriate code for the months of January through May, when the employee was not employed by the employer and for which months “2A” is entered in Line 16. The employer should therefore just enter “1H” in the “All 12 Months” box.

Line 15: Leave this line blank. No code is needed when “1H” is entered in Line 14.

Line 16: Enter code “2E” for each month for which the employer was obligated to contribute to the PHBP on behalf of the employee, including for any portion of the month. Enter Code “2A” for the months of January through May, when the employee was not employed by the employer.

Part III: Leave this section blank. This section does not apply to any employee who is a PHBP participant. The PHBP will be providing this information on Form 1095-B to all covered participants in the PHBP, and will file those forms, along with Form 1094-B, with the IRS as well.

If an employee is on furlough for an entire month and is not employed by you, code “2A” is applicable.

Remember: as long as an employee worked one day in a month, he or she is considered to have been employed by you during that month.

Please note that the JIB will not be able to provide the following information or report:

- Whether an employee is considered full-time under the ACA;
- Whether your firm meets the definition of an applicable large employer under the ACA;
- Form 1094-C, which must be completed by the Employer and filed with the IRS.

Sample #1

Form **1095-C**

Department of the Treasury
Internal Revenue Service

Employer-Provided Health Insurance Offer and Coverage

► Information about Form 1095-C and its separate instructions is at www.irs.gov/form1095c

VOID

CORRECTED

600116

OMB No. 1545-2251

2015

Part I Employee			Applicable Large Employer Member (Employer)					
1 Name of employee John Jones		2 Social security number (SSN) 000-00-0000	7 Name of employer 123 Electric Company			8 Employer identification number (EIN) 654321000		
3 Street address (including apartment no.) 5 Elm Street			9 Street address (including room or suite no.) 1 Broad Street			10 Contact telephone number 111-111-1111		
4 City or town Anywhere	5 State or province NY	6 Country and ZIP or foreign postal code USA 11111	11 City or town Mainstreet	12 State or province NY	13 Country and ZIP or foreign postal code USA 11111			

Part II Employee Offer and Coverage	Plan Start Month (Enter 2-digit number): leave blank												
	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code) 1H													
15 Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage \$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16 Applicable Section 4980H Safe Harbor (enter code, if applicable) 2E													

Part III Covered Individuals
If Employer provided self-insured coverage, check the box and enter the information for each covered individual. **No need to complete section III for PHBP**

(a) Name of covered individual(s)	(b) SSN	(c) DOB (If SSN is not available)	(d) Covered all 12 months	(e) Months of Coverage											
				Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
17			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Sample #2

Form **1095-C**
Department of the Treasury
Internal Revenue Service

Employer-Provided Health Insurance Offer and Coverage

Information about Form 1095-C and its separate instructions is at www.irs.gov/form1095c

VOID

600116

OMB No. 1545-2251

CORRECTED

2015

Part I Employee				Applicable Large Employer Member (Employer)			
1 Name of employee Sam Smith		2 Social security number (SSN) 222-22-2222		7 Name of employer 123 Electric Company		8 Employer identification number (EIN) 654321000	
3 Street address (including apartment no.) 6 Elm Street				9 Street address (including room or suite no.) 1 Broad Street		10 Contact telephone number 111-111-1111	
4 City or town Anywhere		5 State or province NY		6 Country and ZIP or foreign postal code USA 11111		11 City or town Mainstreet	
				12 State or province NY		13 Country and ZIP or foreign postal code USA 11111	

Part II Employee Offer and Coverage	All 12 Months	Plan Start Month (Enter 2-digit number): <i>Leave blank</i>												
		Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	
14 Offer of Coverage (enter required code) <i>1H</i>														
15 Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16 Applicable Section 4980H Safe Harbor (enter code, if applicable)		<i>2A</i>	<i>2A</i>	<i>2A</i>	<i>2A</i>	<i>2A</i>	<i>2E</i>	<i>2E</i>	<i>2E</i>	<i>2E</i>	<i>2E</i>	<i>2E</i>	<i>2E</i>	<i>2E</i>

Part III Covered Individuals
If Employer provided self-insured coverage, check the box and enter the information for each covered individual. *NO need to complete section III as PTHP*

(a) Name of covered individual(s)	(b) SSN	(c) DOB (If SSN is not available)	(d) Covered all 12 months	(e) Months of Coverage											
				Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
17			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>