W S I P C

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WSIPC Guide to Affordable Care Act Data Collection

Contents

About This Guide

This Guide explains how to use the Human Resources modules in Skyward's Web interface to prepare 1095-B and 1095-C Records for 1095 Reporting, as well as the associated 1094 forms.

Detailed information about the following topics is outside the scope of this document:

- Performing the annual 1095-B and 1095-C report processing. To learn more about this, see the *WSIPC Guide to ACA Reporting*.
- Determining if your district must file a Form 1095-C for each employee who was a full-time employee of the district for any month of the calendar year in accordance with *Provision 4980H -Shared responsibility for employers regarding health coverage*.
- Determining if your district must file a Form 1095-B for individuals who are covered by minimum essential coverage and therefore are not liable for the individual shared responsibility payment.
- Determining how employees should be reported on the ACA Information tab according to Federal Regulations.
- IRS tax law and guidance.

To learn how certain employees should be reported, contact the IRS or your legal counsel. You can also find additional resources in "Appendix D - Useful Websites" (page 116).

Best Practice	Before you begin this process, you must add ACA Employee Category Codes and verify that your configuration options are correct. To learn how to do this, see "Adding ACA Employee Category Codes" (page 92) and "Configuring ACA Options" (page 96).

What You Should Know Before You Start

You'll find that this Guide is much more helpful if you are familiar with the following:

- Human Resources modules in the Web interface.
- Determining how to report employees on Form 1095-B and Form 1095-C according to Federal Regulations.
- Common vocabulary/definitions used in ACA regulations.

Terms You Should Know

"Appendix A - IRS Terms You Should Know" (page 98) defines important IRS terms that are helpful to know when reading this Guide.

Be Sure You're Signed In

This Guide is intended to be read while you are working in the Human Resources modules, so be sure you are signed in. Many of the procedures and concepts discussed in the Guide are best understood if you practice as you read.

How to Use This Guide

This section shows you how to follow navigation paths in a Guide, and how to navigate around the Guide using various features. This section also describes how and when screen shots are used in the Guide.

Navigation Paths

The procedures in this Guide begin with navigation menu paths. Select the Display Navigation Menu Paths check box in User Preferences to ensure that you can follow these paths. The option is not available in User Preferences if it is already enabled for the entire district. To learn more about setting User Preferences, see the *WSIPC Guide to Skyward's School Management System*.

Getting Around

If you're using this Guide electronically, you can click any text in blue font to move to the section of the Guide that the text refers to. Because the Guides are published in PDF format, you can also use the PDF navigation pane to quickly move from one section to another. If the pane is hidden, click the Bookmark button in the menu bar on the left side of the screen.

Screen Shots

You'll find screen shots throughout the guide to help you learn how to use the software. The data entered in the screen shots in this Guide is an example of the data you might enter. These screen shots are updated with each edition to make sure what you see on your screen matches what you see in the Guide. To prevent the Guide from becoming a lengthy picture book, WSIPC Guides use screen shots only to help illustrate a key idea or when options on a screen are described. This allows WSIPC Guides to be effective *and* concise.

What's in a WSIPC Guide

WSIPC Guides are designed to provide readers with everything they need to know to safely and effectively use Skyward's software. WSIPC strives to make Guides that address the diverse needs of these audiences. Therefore, this Guide doesn't contain information customized for specific audiences, districts, or schools.

If you need to create educational materials that address the specific needs of your Service Center or district, consider using this Guide as a starting point for developing your own customized materials.

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What's New in This Edition

This section highlights the significant changes to the Guide since the last edition such as content about new features, important notes and cautions, and sections of the Guide that have been expanded or moved.

Description of Change	Page #
Updated the Guide to reflect WSIPC's February 2017 software release version 05.17.02.00.12.	N/A
Added "Understanding ACA Hours by Date" section.	7
Added "Managing ACA Hours" section.	26
Updated the "Using the ACA 1095 Tracker Utility" section.	78
Added "Appendix H – ACA Hour Verification Crystal Report" section.	132

Understanding 1095-C Reporting

Beginning in 2015 (filing in 2016 for 2015), Applicable Large Employer Members (ALE Members) must compile information about offers of health coverage and enrollment in health coverage for their full-time employees during the calendar year, and report this information on individual 1095-C Forms at the end of every calendar year.

Per the IRS General Instructions for Forms 1094-C and 1095-C, the purpose of Form 1095-C is:

> "Employers with 50 or more full-time employees (including full-time equivalent employees) in the previous year use Forms 1094-C and 1095-C to report the information required under Sections 6055 and 6056 about offers of health coverage and enrollment in health coverage for their employees. Form 1094-C must be used to report to the IRS summary information for each employer and to transmit Forms 1095-C to the IRS. Form 1095-C is used to report information about each employee to the IRS and to the employee. Forms 1094-C and 1095-C are used in determining whether an employer owes payments under the employer shared responsibility provisions under Section 4980H. Form 1095-C is also used in determining eligibility of employees for premium tax credits.
>
> ALE Members that offer employer-sponsored self-insured coverage also use Form 1095-C to report information to the IRS and to employees about individuals who have minimum essential coverage under the employer plan and therefore are not liable for the individual shared responsibility payment for the months that they are covered under the plan."

The 1095-C process in Skyward's School Management System creates individual 1095-C Forms for employees based on the ACA information in Employee Profile.

To learn more about IRS 1095-C Reporting requirements, see the *Instructions for Forms 1094-C and 1095-C* on the IRS website.

Understanding 1095-B Reporting

Beginning in 2015 (filing in 2016 for 2015), at the end of every calendar year, small employers that are not subject to the employer shared responsibility provisions and that sponsor Self-Insured Group Health Plans, will use Forms 1094-B and 1095-B to report information about covered individuals.

Per the IRS General Instructions for Forms 1094-B and 1095-B, the purpose of Form 1095-B is:

> "...to report certain information to the IRS and to taxpayers about individuals who are covered by minimum essential coverage and therefore are not liable for the individual shared responsibility payment."

Employers that offer employer-sponsored self-insured health coverage to non-employees who enroll in the coverage may also use Forms 1094-B and 1095-B, rather than Form 1095-C, Part III, to report coverage for those individuals and other family members. See the IRS instructions for those forms to learn more.

Note	Employers subject to the employer shared responsibility provisions who sponsor Self-Insured Group Health Plans can report information about the coverage in Part III of Form 1095-C instead of using Form 1094-B. However, Form 1095-C may only be used if the individual identified on line 1 has a SSN. In general, an employer with 50 or more full-time employees (including full-time equivalent employees) during the prior calendar year, is subject to the employer shared responsibility provisions.

The 1095-B Reporting process in Skyward's School Management System creates individual 1095-B forms based on the ACA information in Employee Profile.

To learn more about IRS 1095-B Reporting requirements, see the *Instructions for Forms 1094-B and 1095-B* on the IRS website.

Understanding ACA Hours by Date

For WSIPC Washington State districts, ACA Hours by Date Records are created during the Washington Payroll Calculate process and updated during the Payroll Update and Quick-Void processes. You can run the ACA Hours Verification Report to review hours prior to the update. Contracts, Worksheets and Substitute Tracking Records are used to determine an employee's actual date worked. Any hours not attributable to contracts, worksheets, or Substitute Tracking, are recorded on the period end date of the payroll.

If a Contract Record is found, the calendar master and calendar days associated with the contract are used for each calendar day between the contract work start date and the lesser of contract work stop date or payroll transaction pay period end date. The ACA Hours equal the decimal contract hours and minutes per day/(decimal calendar master hours and minutes per day * decimal calendar day actual hours and minutes). ACA Hours rebalance with contract changes as long as the Contract Pay Record is included in a subsequent payroll.

If a Worksheet Record is found, the Worksheet Detail Record's number of retirement hours and work date is used. If the work date is blank, the first day of the Worksheet Detail Record's earning period is used and HR Message #77 is generated during the payroll calculation step. If the Worksheet Detail Record's earning period and work date are both blank, the first day of the payroll's retirement posting date is used. For example, if the payroll's retirement posting date is 5/31/2017, 5/1/2017 is used for the Worksheet Record's ACA Hours.

If a Substitute Tracking Record is found, the Substitute Tracking retirement hours, minutes and sub date are used.

If a Pay Record is found with no associated Contract, Worksheet or Substitute Tracking Records, the Pay Record's number of retirement hours is used and the period end date of the payroll is used.

Lump sum (rate type = no, contract = no) payments do not affect the calculation of ACA Hours unless the Pay Code has an associated Retirement Status Code that reports service. For example, the hours for a cashout are included as ACA Hours if it is processed on a Lump Sum Pay Code with a service reportable Retirement Status Code or if it is reported on a Rate Type Pay Code.

Time off does not change ACA Hours unless it is processed on a worksheet or Pay Record; for example, leave without pay (LWOP). If LWOP is processed as a negative payroll transaction, it reduces the employee's total ACA Hours according to the factors listed above. If LWOP is processed using the Time Off Pay Record option the ACA Hours are obtained from the payroll transaction, the same as other Pay Record payments. However, the period end date of the payroll are used as the ACA date because there is no worksheet to get the work date from.

After the Payroll Update, employees can review their ACA Hours in the Check History area of Employee Access.

Identifying Average Hours Worked

An employer must give a Form 1095-C to an employee if he or she was considered full-time for a calendar month under either the monthly measurement method or the look-back measurement method (as applicable to that employee). An employee who is employed with the employer an average of at least 30 hours of service per week for a calendar month, is considered full-time. A minimum of 130 service hours in a calendar month is treated as the monthly equivalent of at least 30 hours per week. To learn how to determine full-time employees, see *Federal Regulations Section 54.4980H-1(a)(21) and 54.4980H-3* on the Federal Register website.

An employer must complete information for all twelve months of the calendar year for any of its employees who were full-time employees in the calendar year.

Note	An ALE Member is not required to file a Form 1095-C for an employee who was in a limited non-assessment period for all 12 months of the calendar year (such as a new variable-hour employee still in an initial Measurement Period). A retiree (an individual who was not an employee during the applicable period) is not a full-time employee. However, if the retiree was a full-time employee for any month of the calendar year (such as retiring mid-year), the employer must complete information for all twelve months of the calendar year.

This section discusses various options you can use to identify your full-time employees.

Using the ACA Hours Tracker Utility

You can use the ACA Hours Tracker Utility to analyze hours worked by employees. You can set up different templates using the ACA Employee Category Codes for New Hire or Ongoing Employee. You can also set up templates that do not use the ACA Employee Category Codes. The utility displays hours by month or week along with total and average ACA Hours. Data from ACA Hours populates the ACA Hours Tracker screen.

Note	The ACA Hours are in the HPAHDH-HOURS field of the HPAHDH-HIST-HRS Table.

You can view summarized or detailed information to see monthly or weekly totals, total hours, average hours, and a max ACA average. The max ACA average allows you to forecast how many hours the employee can work before reaching full-time status (an average of 130 hours per month). The max ACA average only appears if there are remaining months in a Measurement Period (Figure 4 on page 16) for employees with an ACA Employee Category.

Tip	You can use the Create Processing List option at the top right of the ACA Hours Tracker screen to create a list of the employee names.

The sections below describe two uses for the ACA Hours Tracker Utility.

ACA Hours Tracker Using ACA Employee Category Codes

This section describes using ACA Employee Category Codes in the ACA Hours Tracker Utility. The utility runs on any employee with the selected ACA Employee Category Codes in the Employee Profile ACA Employee Status Record for the date range you are reporting on.

To run the ACA Hours Tracker Utility using ACA Employee Category Codes:

1. In the Web interface, go to Human Resources\Employee\EP Setup\UT\AC\HT.
2. Click Add.
3. Configure the ACA Hours Tracker Parameters screen (Figure 1 and Figure 2). Table 1 (page 15) describes the options on this screen.
4. Click Save and Run.

Figure 1 shows the ACA Hours Tracker Parameters screen configured for full time ongoing employees.

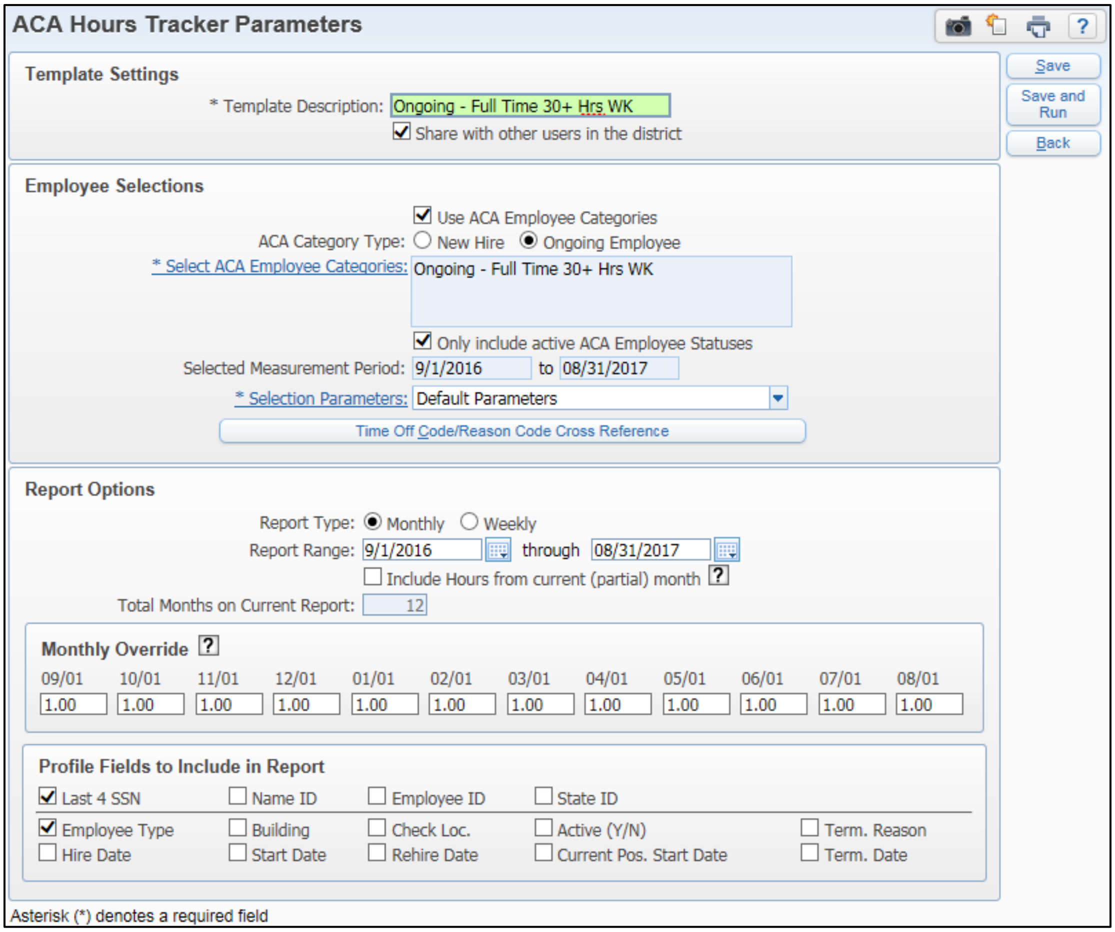


Figure 1 - ACA Hours Tracker Parameters screen configured using Active ACA Employee Statuses for 12-month full time ongoing employees

Figure 2 shows the ACA Hours Tracker Parameters screen configured for new hire employees.

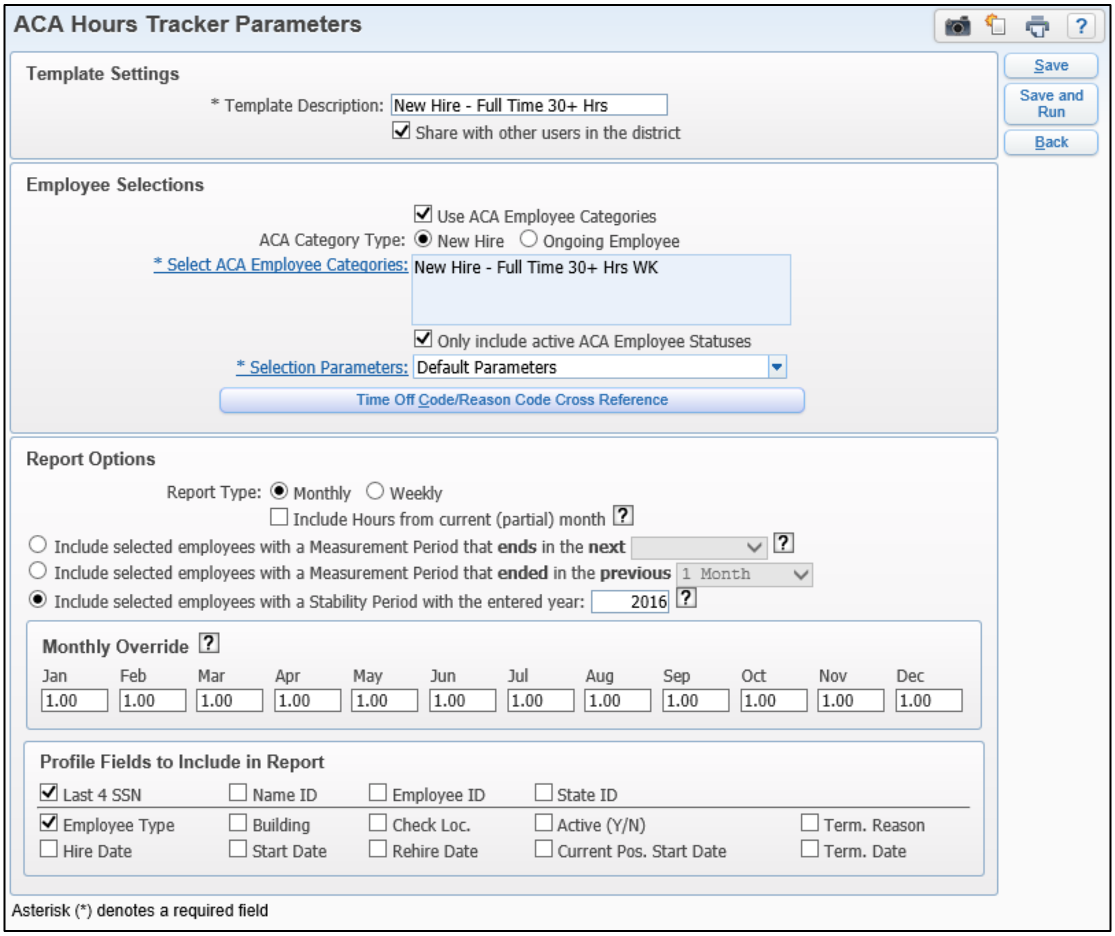


Figure 2 - ACA Hours Tracker Parameters screen configured using Active ACA Employee Statuses for 12-month new hire employees

AREA	PURPOSE OF AREA
Employee Selections	Defines which employees to run the utility for.
Options in This Area	**Description of Options**
Use ACA Employee Categories	Defines whether or not the ACA Employee Categories are used. As this section shows you how to run the ACA Hours Tracker Utility using ACA Employee Category Codes, select the Use ACA Employee Categories check box to define employees to run the utility for. (To learn how to run the ACA Hours Tracker Utility using another method, see "ACA Hours Tracker without Using ACA Employee Category Codes" on page 17). Once you select this check box, click Select ACA Employee Categories and define employees to run the utility for.
ACA Category Type	Defines which type of employee to run the utility for.
Select ACA Employee Categories	Defines which codes to run the utility for.
Only include Active Employee Status Records	Includes only Employee Status Records that are selected as Active during your report's date range.
Selected Measurement Period	**Note:** This option appears when the ACA Category Type is Ongoing Employee. The dates default in based on the Measurement Period initialization date for the Ongoing Type ACA Employee Category Code.
Selection Parameters	Further defines or limits which employees to run the utility for.
Time Off Code/Reason Code Cross Reference	Defines a Time Off Code and Reason Code to include in the utility. This lets you include selected time off that is unpaid but should count as hours worked for ACA purposes (such as FMLA).

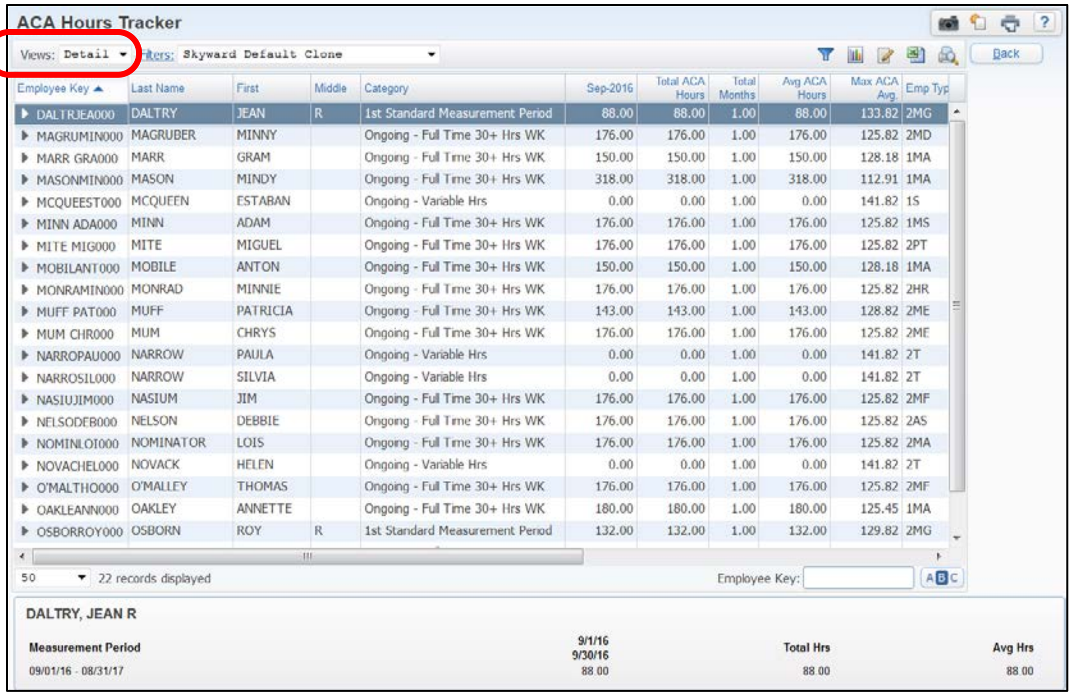
AREA	PURPOSE OF AREA
Report Options	Defines what time period to report on.
Options in This Area	**Description of Options**
Report Type	Defines if the report should calculate Monthly or Weekly totals.
Report Range	**Note:** This option appears when the ACA Category Type is Ongoing Employee. The dates default to the same dates as the Selected Measurement Period, but can be changed.
Include Hours from current (partial) month	**Note:** This is not a recommended setting because the results may understate the ACA Avg Hrs value and disqualify an employee from full-time status. Includes any existing hours from the current month. This value affects the ACA Total Hours, ACA Avg Hours, and ACA Max Average calculations.
Total Months on Current Report	**Note:** This option appears when the ACA Category Type is Ongoing Employee. Total months included on the current report. This defaults in based on the Report Range values.
Include selected employees with a Measurement Period that **ends** in the **next** [number of months]	**Note:** This option appears when the ACA Category Type is New Hire. You can use this option to analyze New Hires for a certain timeframe during which the New Hire may or may not have completed the Measurement Period. By using this option the utility uses the number of months each New Hire has completed for the calculation of ACA Avg Hours.
Include selected employees with a Measurement Period that **ended** in the **previous** [number of months]	**Note:** This option appears when the ACA Category Type is New Hire. You can use this option to help identify New Hire employees who have completed the Measurement Period and may need to be offered coverage and/or moved into an Ongoing Employee Category Code.

Options in This Area	Description of Options
Include selected employees with a Stability Period with the entered year [year]	**Note:** This option appears when the ACA Category Type is New Hire. You can use this option to determine which employees need 1095 information for the specified reporting year. **Tip:** Using this template option is beneficial when you create the 1095 workfile during the ACA Processing. Method 4 in the workfile creation process is where you select templates that include employees that could potentially receive a 1095. If full time, they are included in the workfile.
Monthly Override	Defines what an employee's total ACA Hours should be divided by when calculating his or her average hours. You might use this option when reviewing hours for teachers. For example, teachers have a 12-month Measurement Period, but their hours should only be divided by 9.5 months to get their average (excluding summer break).
AREA	**PURPOSE OF AREA**
Profile Fields to Include in Report	Defines additional fields you can include on the ACA Tracker screen.
Options in This Area	**Description of Options**
Last 4 SSN Name ID Employee ID State ID	Various identification numbers for employees. You can see these numbers in Employee Profile on the Name tab.
Employee Type Building Check Loc. Active (Y/N) Termination Reason Hire Date Start Date Rehire Date Current Pos. Start Date Termination Date	Various employee information and date fields. You can see these fields in Employee Profile on the Personnel tab.

Table 1 - Options on the ACA Tracker Parameters screen

Figure 3 is an example of the ACA Hours Tracker screen with the Detail view selected showing hours for each month in the Report Range for ongoing employees.

Tip	You can expand an Employee Record to see ACA Hours by Date (Earning Period), ACA Hours by Pay Code, and ACA Hours by Special Unpaid Time Off Cross Reference information.


ACA Hours Tracker

Views: Detail Filters: Skyward Default Clone

Employee Key	Last Name	First	Middle	Category	Sep-2016	Total ACA Hours	Total Months	Avg ACA Hours	Max ACA Avg.	Emp Typ
DALTRJEA000	DALTRY	JEAN	R	1st Standard Measurement Period	88.00	88.00	1.00	88.00	133.82	2MG
MAGRUMIN000	MAGRUBER	MINNY		Ongoing - Full Time 30+ Hrs WK	176.00	176.00	1.00	176.00	125.82	2MD
MARR GRA000	MARR	GRAM		Ongoing - Full Time 30+ Hrs WK	150.00	150.00	1.00	150.00	128.18	1MA
MASONMIN000	MASON	MINDY		Ongoing - Full Time 30+ Hrs WK	318.00	318.00	1.00	318.00	112.91	1MA
MCQUEEST000	MCQUEEN	ESTABAN		Ongoing - Variable Hrs	0.00	0.00	1.00	0.00	141.82	1S
MINN ADA000	MINN	ADAM		Ongoing - Full Time 30+ Hrs WK	176.00	176.00	1.00	176.00	125.82	1MS
MITE MIG000	MITE	MIGUEL		Ongoing - Full Time 30+ Hrs WK	176.00	176.00	1.00	176.00	125.82	2PT
MOBILANT000	MOBILE	ANTON		Ongoing - Full Time 30+ Hrs WK	150.00	150.00	1.00	150.00	128.18	1MA
MONRAMIN000	MONRAD	MINNIE		Ongoing - Full Time 30+ Hrs WK	176.00	176.00	1.00	176.00	125.82	2HR
MUFF PAT000	MUFF	PATRICIA		Ongoing - Full Time 30+ Hrs WK	143.00	143.00	1.00	143.00	128.82	2ME
MUM CHR000	MUM	CHRYS		Ongoing - Full Time 30+ Hrs WK	176.00	176.00	1.00	176.00	125.82	2ME
NARROPAU000	NARROW	PAULA		Ongoing - Variable Hrs	0.00	0.00	1.00	0.00	141.82	2T
NARROSIL000	NARROW	SILVIA		Ongoing - Variable Hrs	0.00	0.00	1.00	0.00	141.82	2T
NASIUJIM000	NASIUM	JIM		Ongoing - Full Time 30+ Hrs WK	176.00	176.00	1.00	176.00	125.82	2MF
NELSODEB000	NELSON	DEBBIE		Ongoing - Full Time 30+ Hrs WK	176.00	176.00	1.00	176.00	125.82	2AS
NOMINLOI000	NOMINATOR	LOIS		Ongoing - Full Time 30+ Hrs WK	176.00	176.00	1.00	176.00	125.82	2MA
NOVACHEL000	NOVACK	HELEN		Ongoing - Variable Hrs	0.00	0.00	1.00	0.00	141.82	2T
O'MALTHO000	O'MALLEY	THOMAS		Ongoing - Full Time 30+ Hrs WK	176.00	176.00	1.00	176.00	125.82	2MF
OAKLEANN000	OAKLEY	ANNETTE		Ongoing - Full Time 30+ Hrs WK	180.00	180.00	1.00	180.00	125.45	1MA
OSBORROY000	OSBORN	ROY	R	1st Standard Measurement Period	132.00	132.00	1.00	132.00	129.82	2MG

50 22 records displayed Employee Key:

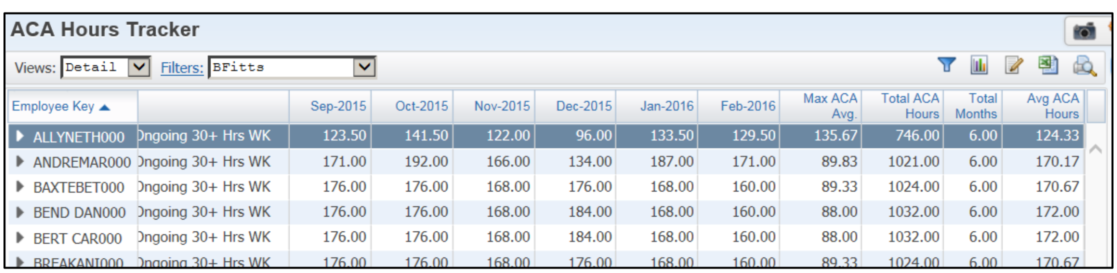
DALTRY, JEAN R

Measurement Period	9/1/16 9/30/16	Total Hrs	Avg Hrs
09/01/16 - 08/31/17	88.00	88.00	88.00

Figure 3 - ACA Hours Tracker screen with the Detail view for full time ongoing employees

Figure 4 shows the Total ACA Hours column and Total Months column on the ACA Hours Tracker screen. More columns appear when you scroll to the right. The Max ACA Avg calculation is 1,560 (12 months multiplied by 130 hours per month) minus the total hours worked so far divided by the months remaining.

The maximum ACA average hour calculation for the selected employee is 1,560 minus 746 total hours so far divided by 6 remaining months (1,560 – 746 = 814 / 6 = 135.67).


ACA Hours Tracker

Views: Detail Filters: BFitts

Employee Key		Sep-2015	Oct-2015	Nov-2015	Dec-2015	Jan-2016	Feb-2016	Max ACA Avg.	Total ACA Hours	Total Months	Avg ACA Hours
ALLYNETH000	Dngoing 30+ Hrs WK	123.50	141.50	122.00	96.00	133.50	129.50	135.67	746.00	6.00	124.33
ANDREMAR000	Dngoing 30+ Hrs WK	171.00	192.00	166.00	134.00	187.00	171.00	89.83	1021.00	6.00	170.17
BAXTEBET000	Dngoing 30+ Hrs WK	176.00	176.00	168.00	176.00	168.00	160.00	89.33	1024.00	6.00	170.67
BEND DAN000	Dngoing 30+ Hrs WK	176.00	176.00	168.00	184.00	168.00	160.00	88.00	1032.00	6.00	172.00
BERT CAR000	Dngoing 30+ Hrs WK	176.00	176.00	168.00	184.00	168.00	160.00	88.00	1032.00	6.00	172.00
BREAKANI000	Dngoing 30+ Hrs WK	176.00	176.00	168.00	176.00	168.00	160.00	89.33	1024.00	6.00	170.67

Figure 4 - ACA Hours Tracker screen showing the columns seen when you scroll to the right

ACA Hours Tracker without Using ACA Employee Category Codes

This section describes how to run the ACA Hours Tracker Utility without using ACA Employee Category Codes. You can use various Employee Selection Parameters (such as a Processing List) to select employees to run the utility for.

To run the ACA Hours Tracker Utility without using ACA Employee Category Codes:

1. In the Web interface, go to Human Resources\Employee\EP Setup\UT\AC\HT.
2. Click Add.
3. Configure the ACA Hours Tracker Parameters screen (Figure 5). Table 2 describes the options on this screen.
4. Click Save and Run.

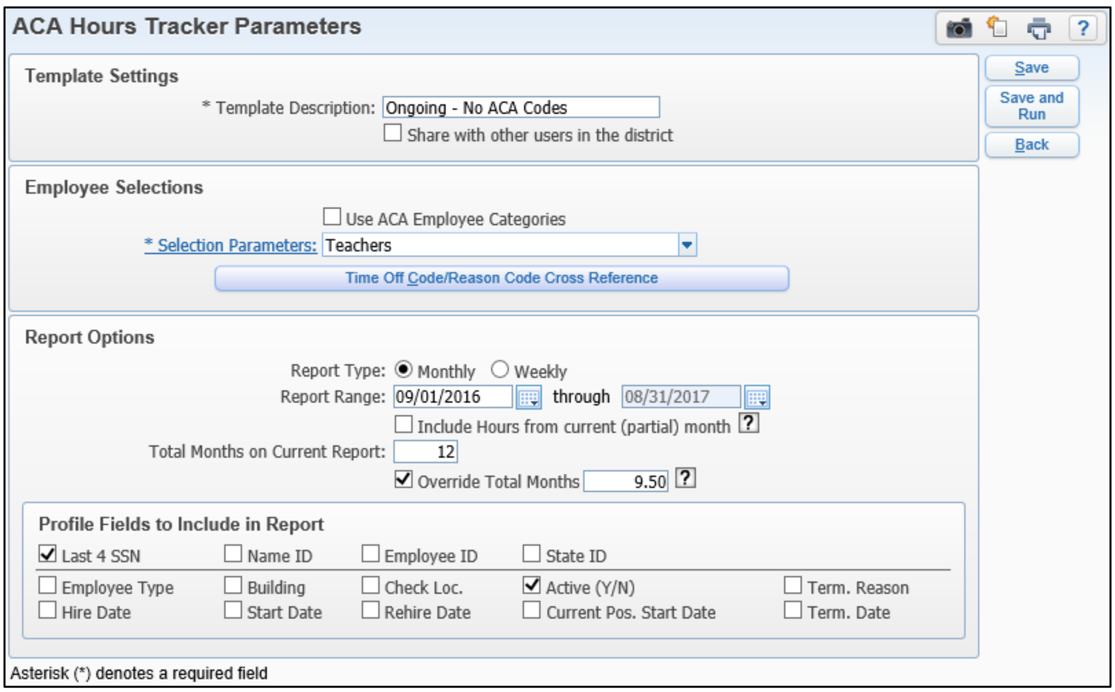


Figure 5 - ACA Hours Tracker Parameters screen configured without using ACA Employee Category Codes in the Employee Selections area

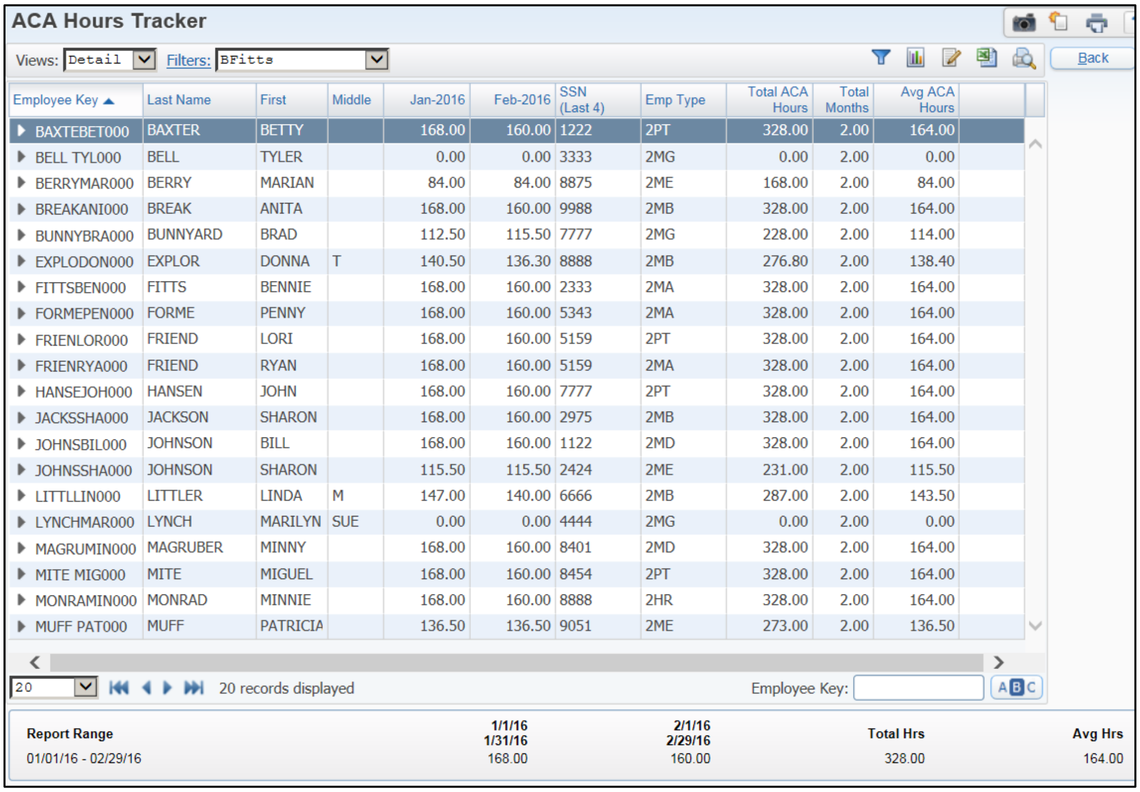
AREA	PURPOSE OF AREA
Employee Selections	Defines which employees to run the utility for.
Options in This Area	**Description of Options**
Use ACA Employee Categories	Defines whether or not the ACA Employee Categories are used. As this section shows you how to run the ACA Hours Tracker Utility without using ACA Employee Category Codes, do not select the Use ACA Employee Categories check box. (To learn how to run the ACA Hours Tracker Utility using ACA Employee Category Codes, see "ACA Hours Tracker Using ACA Employee Category Codes" on page 10.) After you verify that this check box is cleared, click Selection Parameters and define which employees to run the utility for.
Selection Parameters	Further defines or limits which employees to run the utility for.
Time Off Code/Reason Code Cross Reference	Defines a Time Off Code and Reason Code to include in the utility. This lets you include selected time off that is unpaid but should count as hours worked for ACA purposes (such as FMLA).
AREA	**PURPOSE OF AREA**
Report Options	Defines what time period to report on.
Options in This Area	**Description of Options**
Report Type	Defines if the report should calculate Monthly or Weekly totals.
Report Range	Defines a date range. The end date defaults in based on the Total Months on Current Report value.

Options in This Area	Description of Options
Include Hours from current (partial) month	**Note:** This is not a recommended setting because the results may understate the ACA Avg Hrs value and disqualify an employee from full-time status. Includes any existing hours from the current month. This value affects the ACA Total Hours, ACA Avg Hours, and ACA Max Average calculations.
Total Months on Current Report	Total months included on the current report.
Override Total Months	Defines what an employee's total ACA Hours should be divided by when calculating his or her average hours. You might use this option when reviewing hours for teachers. For example, teachers have a 12 month Measurement Period, but their hours should only be divided by 9.5 months to get their average (excluding summer break).
AREA	**PURPOSE OF AREA**
Profile Fields to Include in Report	Defines additional fields you can include on the ACA Tracker screen.
Options in This Area	**Description of Options**
Last 4 SSN Name ID Employee ID State ID	Various identification numbers for employees. You can see these numbers in Employee Profile on the Name tab.
Employee Type Building Check Loc. Active (Y/N) Termination Reason Hire Date Start Date Rehire Date Current Pos. Start Date Termination Date	Various employee information and date fields. You can see these fields in Employee Profile on the Personnel tab.

Table 2 - Options on the ACA Hours Tracker Parameters screen without using ACA Employee Category Codes

Figure 6 is an example of the ACA Hours Tracker screen for selected Employee Types instead of using ACA Employee Category Codes. The Detail view shows hours for each month in the Report Range.

Tip	You can expand an Employee Record to see ACA Hours by Date (Earning Period), ACA Hours by Pay Code, and ACA Hours by Special Unpaid Time Off Cross Reference information.



ACA Hours Tracker

Views: Detail Filters: BFitts Back

Employee Key	Last Name	First	Middle	Jan-2016	Feb-2016	SSN (Last 4)	Emp Type	Total ACA Hours	Total Months	Avg ACA Hours
BAXTEBET000	BAXTER	BETTY		168.00	160.00	1222	2PT	328.00	2.00	164.00
BELL TYL000	BELL	TYLER		0.00	0.00	3333	2MG	0.00	2.00	0.00
BERRYMAR000	BERRY	MARIAN		84.00	84.00	8875	2ME	168.00	2.00	84.00
BREAKANI000	BREAK	ANITA		168.00	160.00	9988	2MB	328.00	2.00	164.00
BUNNYBRA000	BUNNYARD	BRAD		112.50	115.50	7777	2MG	228.00	2.00	114.00
EXPLODON000	EXPLOR	DONNA	T	140.50	136.30	8888	2MB	276.80	2.00	138.40
FITTSBEN000	FITTS	BENNIE		168.00	160.00	2333	2MA	328.00	2.00	164.00
FORMEPEN000	FORME	PENNY		168.00	160.00	5343	2MA	328.00	2.00	164.00
FRIENLOR000	FRIEND	LORI		168.00	160.00	5159	2PT	328.00	2.00	164.00
FRIENRYA000	FRIEND	RYAN		168.00	160.00	5159	2MA	328.00	2.00	164.00
HANSEJOH000	HANSEN	JOHN		168.00	160.00	7777	2PT	328.00	2.00	164.00
JACKSSHA000	JACKSON	SHARON		168.00	160.00	2975	2MB	328.00	2.00	164.00
JOHNSBIL000	JOHNSON	BILL		168.00	160.00	1122	2MD	328.00	2.00	164.00
JOHNSSHA000	JOHNSON	SHARON		115.50	115.50	2424	2ME	231.00	2.00	115.50
LITTLLIN000	LITTLER	LINDA	M	147.00	140.00	6666	2MB	287.00	2.00	143.50
LYNCHMAR000	LYNCH	MARILYN	SUE	0.00	0.00	4444	2MG	0.00	2.00	0.00
MAGRUMIN000	MAGRUBER	MINNY		168.00	160.00	8401	2MD	328.00	2.00	164.00
MITE MIG000	MITE	MIGUEL		168.00	160.00	8454	2PT	328.00	2.00	164.00
MONRAMIN000	MONRAD	MINNIE		168.00	160.00	8888	2HR	328.00	2.00	164.00
MUFF PAT000	MUFF	PATRICIA		136.50	136.50	9051	2ME	273.00	2.00	136.50

20 20 records displayed Employee Key: ABC

Report Range	1/1/16 1/31/16	2/1/16 2/29/16	Total Hrs	Avg Hrs
01/01/16 - 02/29/16	168.00	160.00	328.00	164.00

Figure 6 - ACA Hours Tracker screen for selected employees in the Detail view

Using a Data Mining Report

Note	Before the ACA Hours Tracker Utility existed, Data Mining Reports were used to identify full-time employees. Data Mining can report on both ACA Hours and Retirement Hours.

As an option, you can use Employee Data Mining to create customized reports for various ACA information, such as ACA Employee Status. A benefit to using Data Mining is that you can easily export the employee information to Excel for further analysis.

Another benefit to using Employee Data Mining is that it allows you to include additional fields that may not be available on the other reports, such as Name Key and Social Security Number. Additionally, you can define each range to limit the results. When using Data Mining, you can also use your results to create a Processing List to use in other areas of the software to manage ACA information.

To learn how to create a Processing List for ACA full-time employees, see "Appendix F - Processing Lists" (page 124). For a detailed example of two Data Mining Report Templates created for ACA Hours Worked, see "Appendix E - Sample Data Mining Reports" (page 117). To learn how to create a Data Mining Report template, see the *WSIPC Guide to Employee Data Mining*.

Using the Average Hours Worked Report

Note	Skyward intends to remove this report because the ACA Hours Tracker Utility is a better tool for determining the Average Hours Worked. This section of the Guide will be deleted once Skyward removes the report.

Note	For Washington State users, this report reports on WA hours worked (HPAHDP-HIST-PAY.WA-HPAHDP-WORK-HOURS). WA hours contain hours worked, plus holiday hours, plus paid leave hours (including hours paid from True Time and Substitute Tracking). Hours not paid through Payroll do not accumulate to WA hours worked, such as Labor & Industry Hours, FMLA, and Jury Duty hours.

The Average Hours Worked Report was designed specifically to assist with requirements for the Affordable Care Act. This report lists employee work hours as paid. You can use this report to track and identify employees' hours of service during a specific period of time. The Average Hours Worked Report calculates an employee's average number of hours worked per week based on the selection choice dates and the number of weeks entered. You can set parameters to run the report based on a selection choice of check date, period end dates, or selected payrolls. Each of these options is based on pay check history. The period end date refers to the period end date associated with each payroll. For example, the report does not separate the different pay periods associated with worksheet pay. It only reports hours as paid on each pay check that meets your parameters.

To run the Average Hours Worked Report:

1. In the Web interface, go to Human Resources\Federal/State Reporting\FR\RE.
2. Click Average Hours Worked Report.
3. Click Add.
4. Configure the Average Hours Worked screen (Figure 7). Table 3 describes the options on this screen.
5. Click Save and Print.
6. Click View Report to open the report.

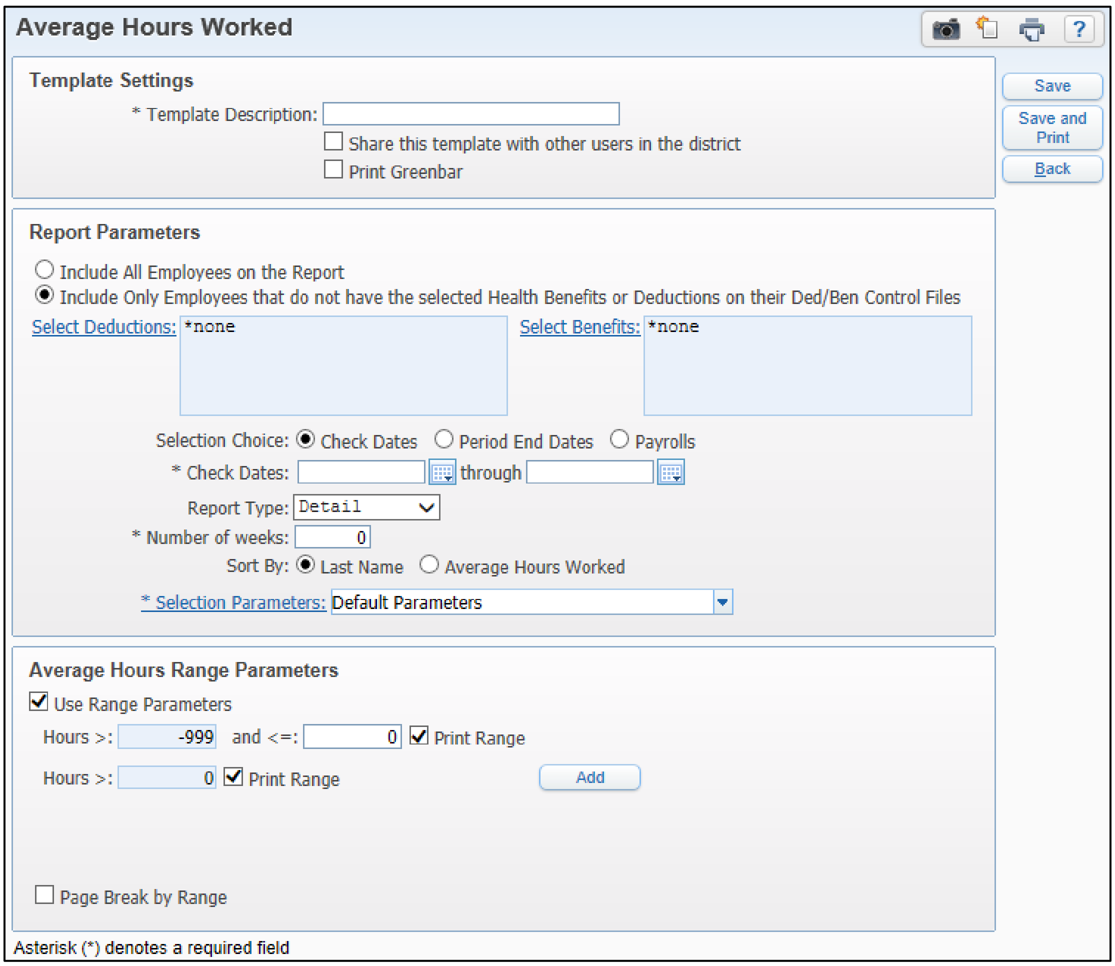


Figure 7 - Average Hours Worked screen

AREA	DESCRIPTION OF AREA
Report Parameters	Defines how the report calculates an employee's number of average hours worked.
Options in this Area	**Description of Options**
Include All Employees on the Report	Includes on the report any employee who was paid during the Selection Choice Check Dates, Period End Dates or Payrolls, regardless of the number of hours worked.
Include Only Employees that do not have the selected Health Benefits or Deductions on their Ded/Ben Control Files	Narrows the results of the report to only those employees who do not currently have the selected Deduction and/or Benefit Codes.
Select Deductions	Selects deductions to include. This option is available only when you select the Include Only Employees that do not have the selected Health Benefits or Deductions on their Ded/Ben Control Files option. Employees with the selected Deduction Codes on their Deduction Control File when the report is run, are excluded. **Note:** Stop dates on the Deduction Control File are not considered. Additionally, if the Deduction Code is not attached to the employee's Pay Records but remains on the Deduction Control File, the employee is still excluded.
Select Benefits	Selects benefits to include. This option is available only when you select the Include Only Employees that do not have the selected Health Benefits or Deductions on their Ded/Ben Control Files option. Employees with the selected Benefit Codes on their Benefit Control File when the report is run, are excluded. **Note:** Stop dates on the Benefit Control File are not considered. Additionally, if the Benefit Code is not attached to the employee's Pay Records, but remains on the Benefit Control File, the employee is still excluded.

Options in this Area	Description of Options
Selection Choice	Defines the dates used to determine which work hours to include in the average work hours per week calculation. Includes Check Dates, (Pay Checks) Period End Dates, and Individual Payrolls.
Check Dates	Low and high range for check dates. Available only when you select Check Dates as the Selection Choice option.
Period End Dates	Low and high range for period end dates. Available only when you select Period End Dates as the Selection Choice option.
Select Payrolls	Provides the option to select individual Regular, Quick Void, Manual, and/or Manual Void checks from Historical Payroll Runs. Available only when you select Payrolls as the Selection Choice option.
Report Type	Specifies the format of the report. Detail format lists employee name, Pay Code, check date/period end date/payrolls, check type, pay hours, work hours, and average work hours per week, per employee. Summary format lists employee name, total work hours, and average work hours per week, per employee.
Number of weeks	Total number of weeks your Selection Choice dates include. This number is used to calculate the number of average work hours per week for each employee: ▪ Average Work Hours Per Week = Total Work Hours / Number of Weeks
Sort By	Defines how the report is sorted.
Selection Parameters	Defines which employees to run the report on.

AREA	DESCRIPTION OF AREA
Average Hours Range Parameters	Defines how the employees are sorted on the report based on their calculated number of average work hours per week.
Options in this Area	**Description of Options**
Use Range Parameters	Sorts the results by the employee’s calculated number of average work hours per week. **Note:** The selection you make in the Sort By box determines how employees are sorted within each of your range parameters.
Hours > and <=	Low and high range for number of average hours. The first range defaults with a low amount of -999. Additional ranges that you add default with a low range equal to the previous high amount.
Print Range	Includes the range on your printed report.
Add	Adds an additional low and high range.
Remove	Removes a low and high range.
Page Break by Range	Adds a page break at each change in the high range.

Table 3 - Options on the Average Hours Worked screen

Managing ACA Hours

For WSIPC Washington State districts, ACA Hours by Date Records are created during the Washington Payroll Calculate process and updated during the Payroll Update and Quick-Void processes. Contracts, Worksheets, and Substitute Tracking Records are used to determine an employee's actual date worked. Any hours not attributable to contracts, worksheets, or Substitute Tracking, are recorded on the period end date of the payroll.

Verifying ACA Hours

Prior to the Payroll Update, the ACA Hours that have been calculated in a payroll run can be verified. This can be done individually in the payroll selection, a warning can be added to the Payroll Calculation Report, or a Post-Verify Report can be run for each employee in the payroll run.

This section discusses how to use these three methods to verify ACA Hours before updating payroll.

Tip	To help Washington State school districts verify ACA Hours, WSIPC created the "HR_PA_ACAHoursVsWorkHours_Drilldown_PaC.rpt" Crystal Report, which compares updated ACA Hours to Work Hours. To learn more about this Crystal Report, see "Appendix H – ACA Hour Verification Crystal Report" (page 132).

Verifying ACA Hours in the Payroll Selection

After the Payroll Calculate has processed, you can view the calculated ACA Hours for an individual in two areas of the payroll selection: from the Payroll Select screen (Figure 8) and from the individual payroll transaction when editing (Figure 9).

Note	If you return to the payroll selection screen after you calculate your payroll, you must calculate again to continue with the payroll process.

On the Payroll Select screen, you can see a summary of the total ACA Hours for the employee that will be processed with this payroll run as well as the total ACA Hours for the selected Pay Code.

To see the detail associated with the total ACA Hours for the employee:

- Click View.

When editing an individual payroll transaction, the employee's total ACA Hours for the payroll run is listed.

To see the detail associated with the total ACA Hours for the employee:

- Click ACA Hours.

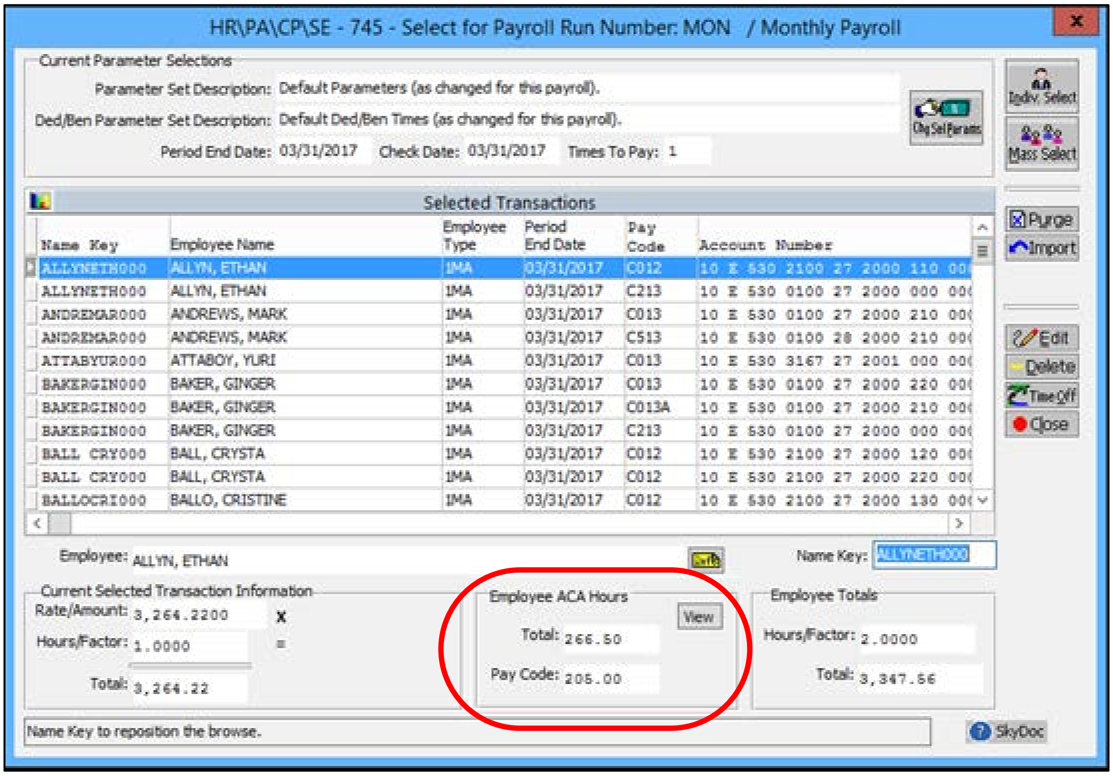


Figure 8 – The main payroll selection screen displaying ACA Hours for Ethan Allyn

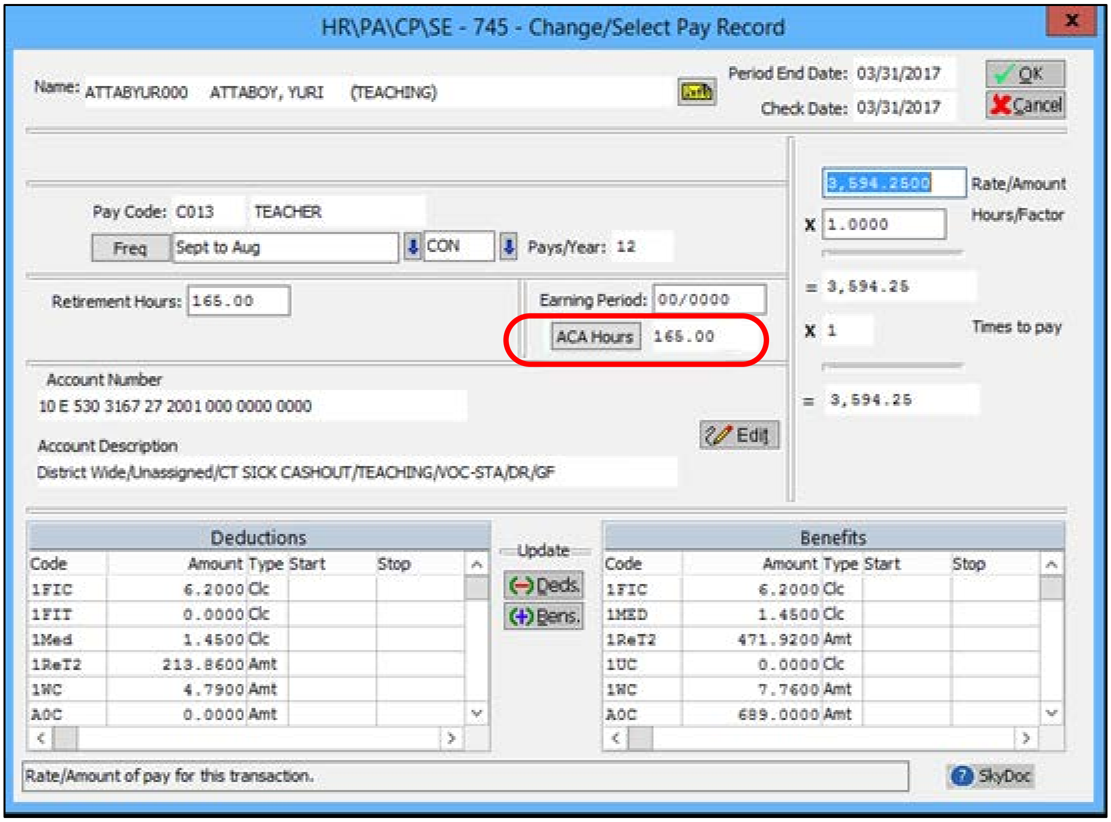


Figure 9 – An individual payroll transaction for Yuri Attaboy displaying ACA Hours

Verifying if an Employee has Zero ACA Hours

As part of the Payroll Calculate process, you can configure the Payroll Calculation Exception Report to include a warning when a total of zero ACA Hours will be processed for any employee that is included in the payroll run.

To configure this option:

- Next to the Print an exception for employees with zero ACA hours? option on the Payroll Calculate Parameter screen, click Yes (Figure 10).

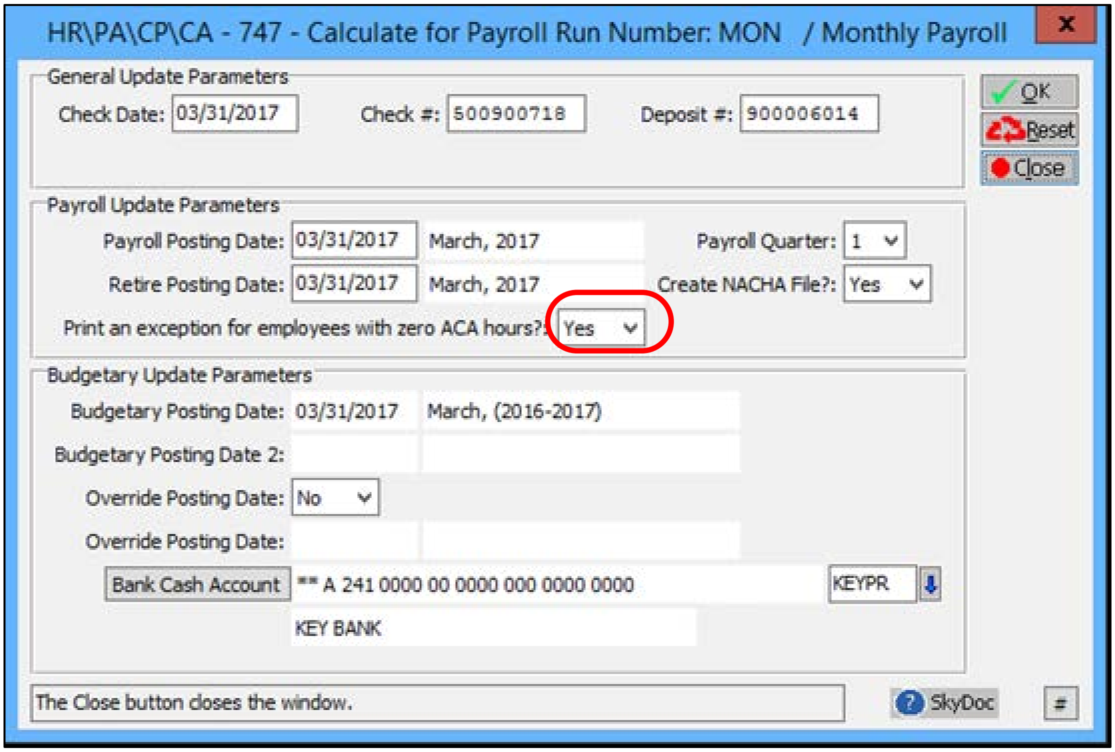


Figure 10 – Payroll Calculate Parameter screen with Print an exception for employees with zero ACA hours? option set to Yes.

Verifying ACA Hours for Each Employee in the Payroll Run

An ACA Hours Verification Report is available for additional analysis of ACA Hours created in the Payroll Calculate. Report options include printing employee totals only, printing totals by date with or without Pay Code detail, or printing totals by Pay Code with or without date detail. You can also choose to print exceptions for individual Pay Codes with zero ACA Hours and print exceptions for Pay Codes where the ACA Hours are different from the factor/hours.

To run the ACA Hours Verification Report:

1. In the Pac interface, go to HR\PA\CP\PE.
2. Click ACA Hours Verification Report.
3. Configure the Post-Verify screen (Figure 11). Table 4 describes the options on this screen.
4. Click Run.
5. Click View Report to open the report.

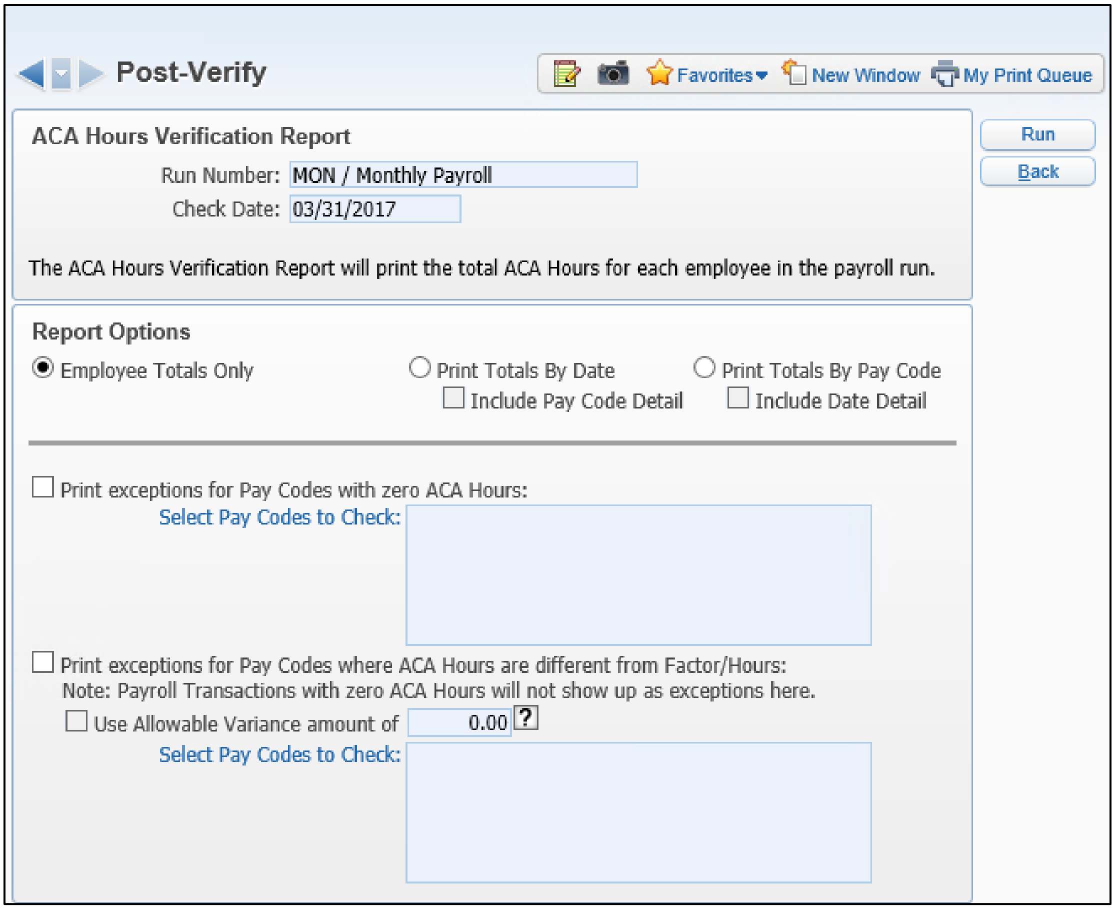


Figure 11 – ACA Hours Verification Report Post-Verify screen

Option	Description
Employee Totals Only	Prints the grand total ACA Hours for each employee included in the payroll calculation.
Print Totals By Date	Prints the grand total ACA Hours for each employee included in the payroll calculation with a breakdown of ACA Hours by date. When you select Include Pay Code Detail, the breakdown of ACA Hours by date includes a breakdown by Pay Code for each date.

Option	Description
Print Totals By Pay Code	Prints the grand total ACA Hours for each employee included in the payroll calculation with a breakdown of ACA Hours by Pay Code. When you select Include Date Detail, the breakdown of ACA Hours by Pay Code includes a breakdown by date for each Pay Code.
Print exceptions for Pay Codes with Zero ACA Hours	Prints an exception if any of the selected Pay Codes will be processed with zero ACA Hours. **Note:** When you select this option, you must click Select Pay Codes to Check and select the Pay Codes that should be verified.
Print exceptions for Pay Codes where ACA Hours are different from Factor/Hours	Prints an exception if any of the selected Pay Codes will be processed with an amount of ACA Hours that is different from the Pay Code's factor/hours. **Note:** When you select this option, you must click Select Pay Codes to Check and select the Pay Codes that should be verified.
Use Allowable Variance amount of	**Note:** This option is only available when Print exceptions for Pay Codes where ACA Hours are different from Factor/Hours is selected. When you select the Use Allowable Variance amount of option, an exception is omitted from the report if the difference between the ACA Hours and the Pay Code's factor/hours is less than the entered Allowable Variance.

Table 4 – Options on the Post-Verify screen

Editing ACA Hours

If an employee's ACA Hours need to be modified, it is best practice to allow the software to systematically rebalance the ACA Hours by making corrections to the source data. After you make corrections to the source data, include the Pay Record(s) in the next payroll so that the software can rebalance the effected ACA Hours.

In some situations, you may need to make corrections to ACA Hours for Contracts that no longer exist on the employee's profile. If the Contracts no longer exist on the employee's profile, you must manage the ACA hours corrections through other means. You can do this by managing ACA Hours in Employee Profile, by running the ACA Hours Import Utility, or the ACA Hours Mass Delete Utility. This section discusses how to use each of these methods to edit ACA Hours without correcting the source data.

Editing ACA Hours in Employee Profile

In Employee Profile on the ACA Hours tab, you can see how many hours an employee has worked each month. The hours found here are accumulated based on updated payrolls. You can also modify individual records from this area.

Tip	The ACA Hours appear based on options selected in the filter. If you do not see the year and month that you're expecting, make an adjustment to your ACA Hours Filter.

Note	Only one ACA Hour Record can exist for an employee per date and Pay Code when imported or manually entered.

To edit ACA Hours in Employee Profile:

1. In the Web interface, go to Human Resources\Employee\EP\EP.
2. Click the ACA Information tab.
3. Click the ACA Hours sub-tab.
4. Select an employee.
5. In the Affordable Care Act Hours area, select the record for the year and month you want to edit.
6. Click Edit.

7. Do one of the following:

   - To delete ACA Hours, select the record to delete click Delete and click Yes to confirm the deletion.
   - To add ACA Hours (negative or positive), click Add, configure the ACA Hours Maintenance screen (Figure 12 and Table 5), and then click Save.
   - To edit ACA Hours, click Edit., configure the ACA Hours Maintenance screen (Figure 12 and Table 5), and then click Save.

Note	You can only edit and delete ACA Hours that were individually added in the Employee Profile or added using the ACA Hours Import Utility.

8. Click Save.

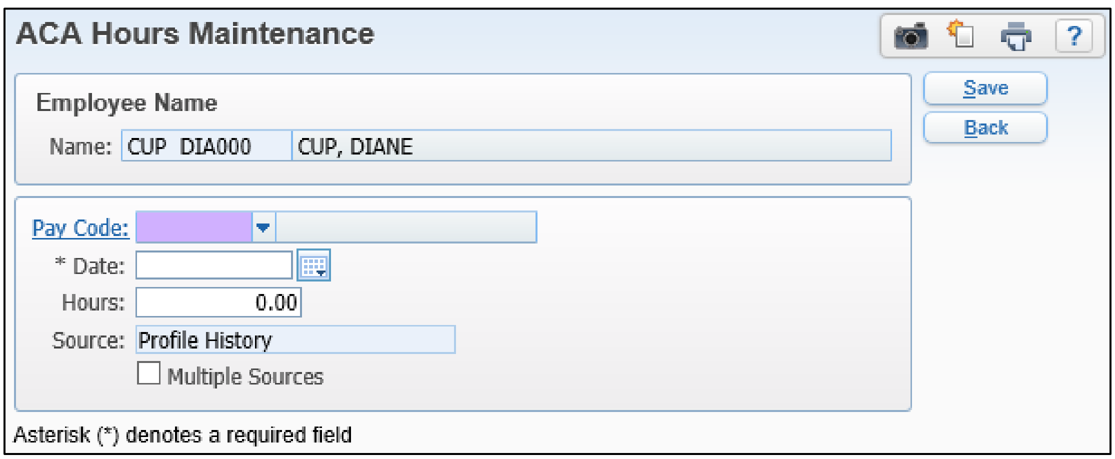


Figure 12 - ACA Hours Maintenance screen

Option	Description
Pay Code	The Pay Code associated with the ACA Hours.
Date	Work Date.
Hours	Number of hours worked.
Multiple Sources	Indicates that the employee has multiple records with the same Pay Code and date but with multiple sources (Contract Conversion, Worksheet Conversion, Substitute Tracking Conversion, Pay Conversion, Worksheet, Profile History, Payroll, Spreadsheet Import, Substitute Tracking).

Table 5 - Options on the ACA Hours Maintenance screen

Using the ACA Hours Import Utility

The ACA Hours Import Utility allows the import of ACA Hours using a Comma-Delimited (CSV) file type. This utility can be used to add missing historical records, increase hours by adding positive records, or decrease hours by adding negative records. All ACA Hours that are added using the ACA Hours Import Utility can be deleted either individually on the employee's profile or in mass using the ACA Hours Mass Delete Utility.

Running the ACA 1095 Import Utility involves the following processes:

- Creating an ACA Hours Import File
- Running the ACA Hours Import

Creating an ACA Hours Import File

Before you can save a template and run the import process, you must first create an import file. Your file must be a Comma-Delimited (CSV) file type in order to be compatible with the ACA Hours Import Utility. Your import file must contain only one type of Employee Identifier: Employee ID, Name ID, Name Key or Social Security Number. Only one employee can be on each line of your import file and each line must have an Employee Identifier, date, hours, and Pay Code (optional).

Caution	Careful consideration must be made before excluding a Pay Code from your ACA Hours Import File. Without a Pay Code, reconciliation and auditing of an employee's actual work hours may be difficult.

Table 6 lists the format of each Employee Record field you can import using the ACA Hours Import Utility. The import file must use the format listed using a CSV format file.

After you create an import file, continue to "Using the ACA Hours Import Utility" (page 34).

Field	Format
Employee ID (Employee ID, Name ID, Name Key or Social Security)	Social Security Number must have no dashes
Date	mm/dd/yyyy

Field	Format
Hours	0.00 2 decimal places
Pay Code (optional)	TCHSH Up to five characters

Table 6 - ACA Hours import file fields

Running the ACA Hours Import

After you create the ACA Hours Import file, you can run the utility.

Note	Only one ACA Hour Record can exist for an employee per date and Pay Code when imported or manually entered.

Caution	If you return to an ACA Hours Import template after you initially created or ran it, and you made changes to the original import file you selected, you must edit the template and reselect the File to Import. If you do not do this, the original file contents are used.

To run the ACA Hour Import Utility:

1. In the Web interface, go to Human Resources\Employee\EP Setup\UT\AC\HI.
2. Click Add.
3. Configure the ACA Hours Import from Spreadsheet to History screen (Figure 13). Table 7 describes the options on this screen.
4. Click Save and Process.
5. Click Preview Data to Process.
6. Verify that all records on the ACA Hours Import From Spreadsheet to History – All Records screen are accurate.

Tip	Click Report to review the contents of the ACA Hours Import From Spreadsheet to History – All Records screen in a PDF document, or click the Excel button to export the data to an Excel spreadsheet.

7. (Optional) If you need to delete an Employee Record, select the employee's record and click Delete.

8. When all Employee Records are accurate, click Back to continue with the update process.

9. Click Run the Update. A message asks if you want to run the update.

10. Click OK to run the update.

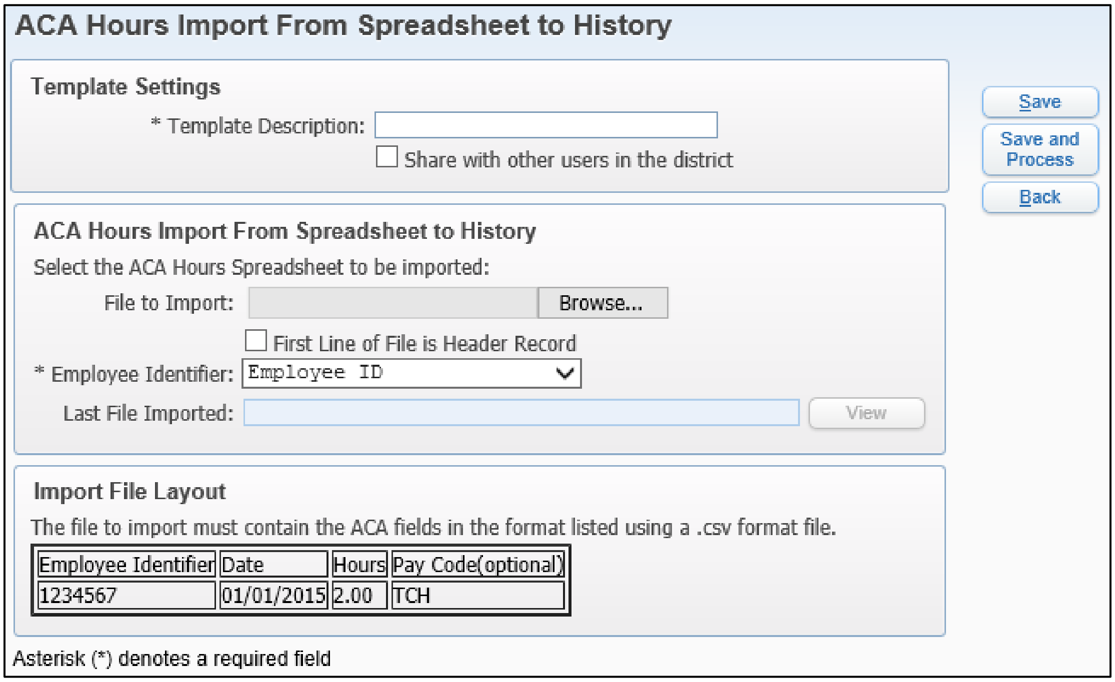


Figure 13 - ACA Hours Import from Spreadsheet to History screen

Option	Description
File to Import	Click Browse to navigate to the import file location.
First Line of File is Header Record	Indicates that the first row of the import file should *not* be imported.
Employee Identifier	Type of identifier used in the import file to identify each employee.
Last File Imported	Automatically populates with the last file that was imported if available. This allows you to re-run the import process using the same file.

Table 7 - Options on the ACA Hours Import from Spreadsheet to History screen

Using the ACA Hours Mass Delete Utility

Use this utility if you need to delete imported or manually entered ACA Hours. This utility deletes ACA Hours in a date range for employees included in the selection parameters (Figure 14 on page 38).

Note	ACA Hours created by payroll calculations or historical data conversion cannot be deleted. You must adjust these ACA Hours by adding a negative record.

To run the ACA Hours Mass Delete Utility:

1. In the Web interface, go to Human Resources\Employee\EP Setup\UT\AC\HD.
2. Click Add.
3. In the Template Description box, type the name of your template.
4. To allow other users to have access to your template, select the Share with other users in the district check box.
5. In the Date Range From box, type the beginning of the date range for ACA Hour Records to be deleted.
6. In the Date Range To box, type the end date of the date range for ACA Hour Records to be deleted.
7. Click Included, Excluded or Processed Alone to indicate how records with blank Pay Codes should be processed.
8. (Optional) Click Selection Parameters and specify which employees to delete ACA Hours for.
9. Click Save and Process.
10. Click Preview Data to Process.
11. Verify that all records on the ACA Hours Mass Delete Preview screen are accurate.

Tip	Click Report to review the contents of the ACA Hours Import From Spreadsheet to History – All Records screen in a PDF document, or click the Excel button to export the data to an Excel spreadsheet.

12. (Optional) If you need to delete an Employee Record, select the employee's record and click Remove Record.

13. When all Employee Records are accurate, click Back to continue with the update process.

14. Click Run the Update. A message asks if you want to run the update.

15. Click OK to run the update.

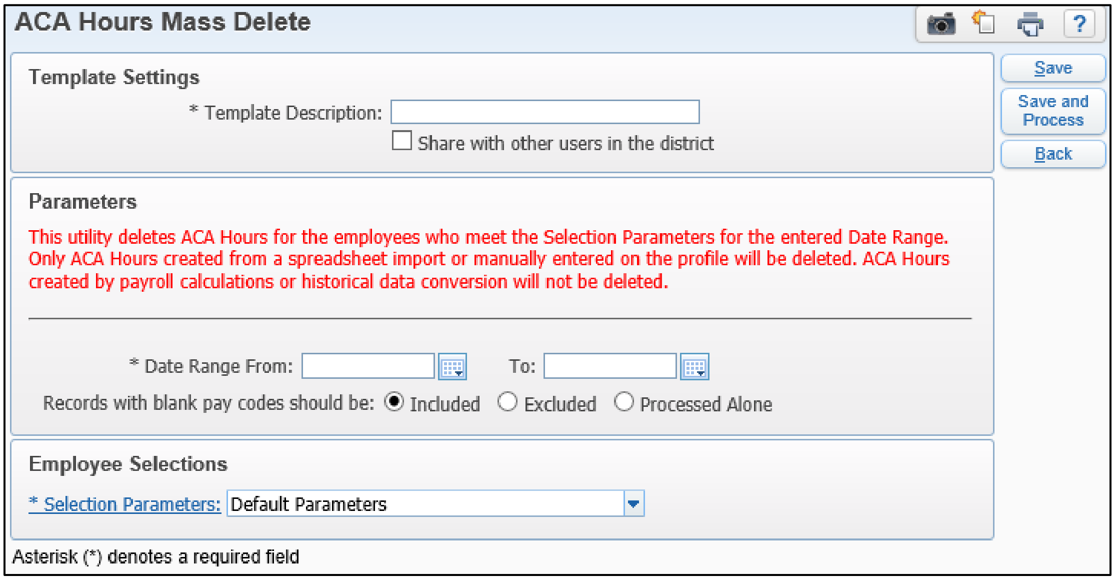


Figure 14 - ACA Hours Mass Delete screen

Tracking an Employee's Measurement, Administrative, and Stability Periods (Using the Look-back Measurement Method)

Per IRS Regulations, when using the Look-back Measurement method, an Applicable Large Employer determines each ongoing employee's full-time employee status by looking back at the standard Measurement Period of at least three months but not more than 12 months. The Applicable Large Employer member (ALE Member) determines the months in which the Standard Measurement Period starts and ends, provided that the determination must be made on a uniform consistent basis for all employees in the same category. If the ALE Member determines that an employee was employed on average for at least 30 hours of service per week during the Standard Measurement Period, then the ALE Member must treat the employee as a full-time employee during a subsequent Stability Period, regardless of the employee's number of hours of service during the Stability Period, so long as he or she remains an employee. To learn more about the Look-back Measurement method, see *Federal Regulations Section 54.4980H-3(d)* on the Federal Register website.

Employee Category Codes and Employee Status Records were developed to provide a way to group employees together per IRS requirements to track employees based on these periods of time.

Entering an ACA Employee Status Record

The ACA Employee Status Record is composed of the following fields: ACA Employee Category, Measurement Period Start Year, Measurement Period, Stability Period, Accepted Coverage and Active. These fields help employers determine each employee's full-time employee status using the Look-back Measurement method. Employers use this method to determine the status of an employee as full-time during a subsequent period (referred to as the Stability Period), based upon the employee's hours of service in a prior period (referred to as the Measurement Period or Look-back Period).

The ACA Employee Status fields are for informational purposes and are not required to successfully generate Affordable Care Act Information Returns. The ACA Employee Status Record is specific to an individual due to the unique scenarios that may exist for each employee.

You can enter the ACA Employee Status Record in Employee Profile, in Employee Browse, or by using the ACA Status Mass Process Utility.

Note	Before you add an ACA Employee Status Record, ACA Employee Category Codes must exist in the software. To learn how to add ACA Employee Category Codes, see "Adding ACA Employee Category Codes" (page 92).

Adding an ACA Employee Status Record in Employee Profile

The ACA Employee Status Record is used to manage an employee's Employee Category Code, Measurement Period Start Year, Measurement Period dates, Stability Period dates, acceptance of coverage, and if the ACA Employee Status Record is active to assist with tracking hours of service for offer of coverage and reporting purposes. From the Employee Status sub-tab under the ACA Information tab, you can add, edit, or delete records.

Note	You can also add or edit employee ACA Information in Employee Browse (Human Resources\Employee\EP\EB) when in the ACA Information View.

To add an ACA Employee Status Record in Employee Profile:

1. In the Web interface, go to Human Resources\Employee\EP\EP.
2. Click the ACA Information tab.
3. Click the Employee Status sub-tab.
4. Select an employee.
5. Click Add.
6. Configure the Employee ACA Status Maintenance screen (Figure 15). Table 8 describes the options on this screen.
7. Click Save.

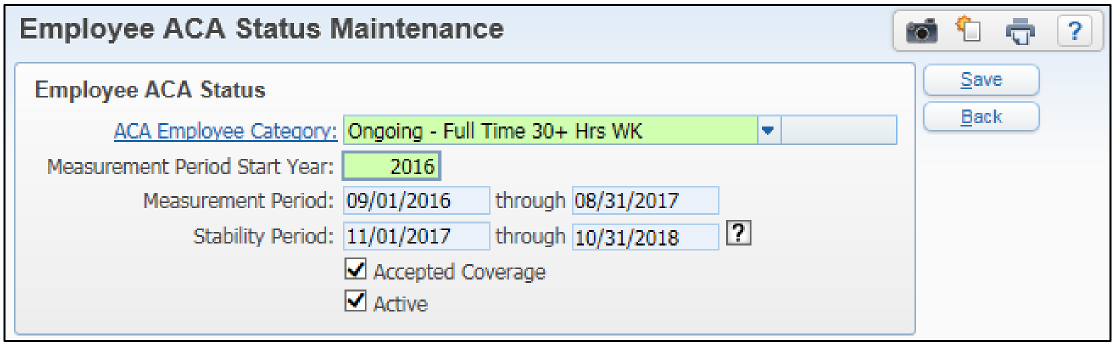


Figure 15 - Employee ACA Status Maintenance screen for an Ongoing Employee Category Code Type

Option	Description
ACA Employee Category	Identifies what an employee's Measurement Period and Stability Period should be for tracking hours and offering coverage.
Measurement Period Start Year	Start year of the Measurement Period. Enter a start year value.
Measurement Period	A standard Measurement Period of at least three months, but not more than 12 months, as determined by the employer. This option is used to determine an employee's full-time employee status. The date range is automatically populated based on the selected ACA Employee Category Code and Measurement Period Start Year. The date range can be changed from the default dates for ACA Employee Category Codes with a New Hire Category Type.

Option	Description
Stability Period	Period of time in which an employee is treated as full-time or part-time based on the number of average hours of service during the employee's Measurement Period. The date range is automatically populated based on the selected ACA Employee Category Code and Measurement Period Start Year. The date range can be changed from the default dates for ACA Employee Category Codes with a New Hire Category Type. **Note:** You see a warning message if you manually update the Stability Period start date for an employee with a New Hire Category Code, and the New Hire Category Code has a combined Measurement Period and Administrative Period exceeds 14 months. You can still save the record.
Accepted Coverage	Indicates if an employee accepted coverage. Used for internal reporting purposes.
Active	Indicates if the Employee ACA Status Record is currently Active.

Table 8 - Options on the Employee ACA Status Maintenance screen

Note	The ALE Member determines the months in which the standard Measurement Period starts and ends, provided that the determination must be made on a uniform and consistent basis for all employees in the same category. ALE Members may, at their option, elect to add an Administrative Period of no longer than 90 days between the Measurement Period and the Stability Period. In addition, the initial Measurement Period and Administrative Period together cannot extend beyond the last day of the first calendar month beginning on or after the first anniversary of an employee's start date. To learn more about Measurement Periods and Administrative Periods, see *Department of the Treasury Internal Revenue Service Rule 79 FR 8543, 02/12/2014, Shared Responsibility for Employers Regarding Health Coverage* at: https://www.federalregister.gov/articles/2014/02/12/2014-03082/shared-responsibility-for-employers-regarding-health-coverage

Using the ACA Status Mass Process Utility

The ACA Status Mass Process Utility can be used to create new ACA Employee Status Records on the Employee Status sub-tab under the ACA Information tab in Employee Profile, for all employees who meet the set parameters. A new record is added when initializing data for the first time or when rolling records from year to year.

You can also use this utility to update some fields in existing ACA Employee Status Records.

- When updating the existing status for Ongoing Employees, only the Active and Accepted Coverage options in the New ACA Status Values area are available. This option can be used to select or deactivate existing active statuses and/or set the Accepted Coverage field to Yes or No based on Selection Parameters. No other options in the New ACA Status Values area are available.
- When updating the existing status for New Hire Employees, the Active, Accepted Coverage, Override Measurement Period Start Date, and Override Stability Period Start Date fields are available to update.

To run the ACA Status Mass Process Utility:

1. In the Web interface, go to Human Resources\Employee\EP Setup\UT\AC\SP.
2. Click Add.
3. Configure the Employee ACA Status screen (Figure 16 on page 45). Table 9 (page 48) describes the options on this screen.
4. Click Save and Process.
5. Click Preview Data to Process.

Note	An exception message is presented for each selected New Hire Category Code that has a combined Measurement Period and Administrative Period that exceeds 14 months.

6. Verify that all records on the ACA Status Mass Process – Create New screen are correct.

Tip	Click Report to review the contents of the ACA Status Mass Process screen in a PDF document, or click the Excel button to export the data to an Excel spreadsheet.

7. (Optional) if you need to delete an Employee Record, select the employee's record and click Remove.

8. When all Employee Records are accurate, click Back to continue with the update process.

9. Click Run the Update. A message asks if you want to run the update.

10. Click OK.

Figure 16 shows an example configuration to create a new Ongoing Status for employees with a full-time New Hire Status in the prior year.

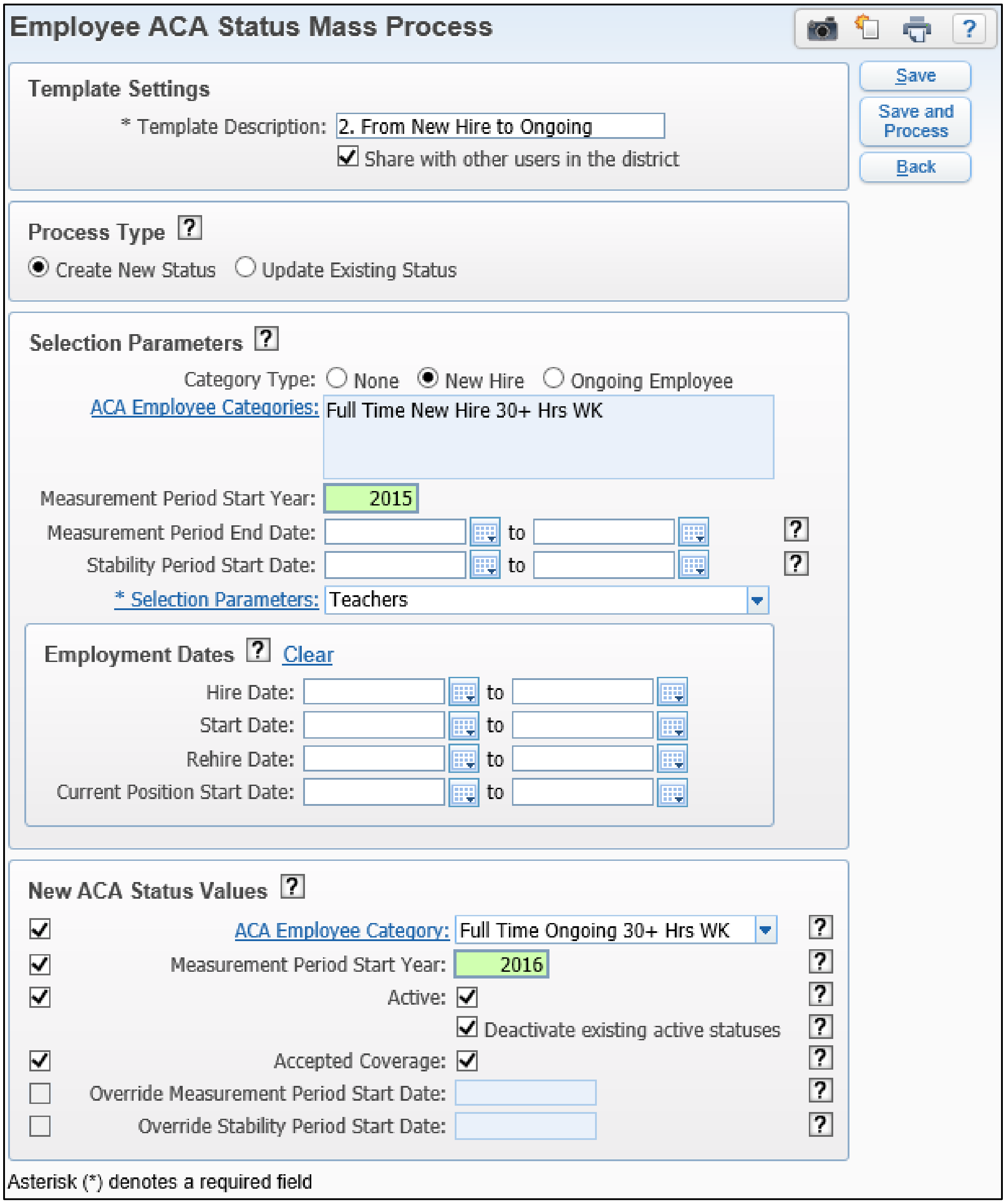


Figure 16 - Example configuration for the Employee ACA Status Mass Process screen

AREA	PURPOSE OF AREA
Process Type	Defines whether to create or update the status.
Options in This Area	**Description of Options**
Create New Status	Creates a new status. Use this option when initially assigning a status to selected employees or when adding a status for the new year. To learn more about this option, click the question mark in the Process Type area. For examples of how to create a new ACA Status, see "Appendix G - Three Example Configurations for Creating New ACA Status" (page 129).
Update Existing Status	Update an existing status. To learn more about this option, click the question mark in the Process Type area.
AREA	**PURPOSE OF AREA**
Selection Parameters	Defines employees to process.
Options in This Area	**Description of Options**
Category Type	Defines which type of employee status to run the utility for. ▪ To find all employees who do not have a Status Record, select None. ▪ To move employees from New Hire to Ongoing Employee status, select New Hire. ▪ To roll employees from one year to the next, select Ongoing Employee.
ACA Employee Categories	Defines which employee categories to process. **Note:** When the Category Type is None, "none" appears in the ACA Employee Categories field.
Measurement Period Start Year	Defines the Measurement Period Start Year for the employees you are running the utility for.

Options in This Area	Description of Options
Measurement Period End Date	Defines the Measurement Period End Date for the employees you are running the utility for.
Stability Period Start Date	Defines the Stability Period Start Date.
Selection Parameters	Further defines or limits which employees to run the utility for.
Hire Date	Defines a Hire Date to run the utility for.
Start Date	Defines a Start Date to run the utility for.
Rehire Date	Defines a Rehire Date to run the utility for.
Current Position Start Date	Defines a Current Position Start Date to run the utility for.
AREA	**PURPOSE OF AREA**
New ACA Status Values	Defines what values to use.
Options in This Area	**Description of Options**
ACA Employee Category	Defines which employee Category to process.
Measurement Period Start Year	Defines the Measurement Period Start Year for the new status.
Active	Defines if the new Status Record should be Active.
Deactivate existing active statuses	Defines if an employee's existing statuses flagged as Active should be made Inactive.
Accepted Coverage	Defines the Accepted Coverage for the new status. Selecting this check box indicates that the employees being processed have the Accepted Coverage field set to Yes.
Override Measurement Period Start Date	Defines a start date to use for employees being processed. Only use this option if the Measurement Period is different than what is on the ACA Category Code.

Options in This Area	Description of Options
Override Stability Period Start Date	Defines a start date to use for employees being processed. Only use this option if the Stability Period is different than what is on the ACA Category Code.

Table 9 - Available options on the Employee ACA Status screen

Deleting an ACA Employee Status Record

This section discusses the deletion of ACA Employee Status Records. You can individually delete the ACA Employee Status Record in Employee Profile or you can use the ACA Mass Delete Utility to delete several ACA Employee Status Records at once. This section explains both methods.

You might need to delete ACA Employee Status Records if you need to update the ACA Employee Category Codes.

Note	Only the ACA Employee Category Code (description) can be updated once a code is associated with an Employee ACA Status Record in Employee Profile.

Profile Change History lists information about the deletion of ACA Employee Status Records.

Deleting an ACA Employee Status Record in Employee Profile

If needed, you can individually delete ACA Employee Status Records for a selected employee.

To delete an ACA Employee Status Record in Employee Profile:

1. In the Web interface, go to Human Resources\Employee\EP\EP.
2. Click the ACA Information tab.
3. Click the Employee Status sub-tab.
4. Select an employee.
5. Click Delete. A message asks if you want to delete the record.
6. Click Yes.

Using the ACA Status Mass Delete Utility

The ACA Status Mass Delete Utility deletes the Employee Status Record on the Employee Status sub-tab under the ACA Information tab in Employee Profile, for all employees who meet the set parameters. If ACA Employee Category Codes were previously set up or assigned incorrectly, this utility makes the process of correcting the status smoother.

To run the ACA Status Mass Delete Utility:

1. In the Web interface, go to Human Resources\Employee\EP Setup\UT\AC\SD.

2. Click Add.

3. Configure the ACA Status Mass Delete screen (Figure 17). Table 10 describes the options on this screen.

4. Click Save and Process.

5. Click Preview Data to Process.

6. Verify that all records on the ACA Status Mass Delete Preview screen are correct.

Tip	Click Report to review the contents of the ACA Status Mass Delete Preview screen in a PDF document, or click the Excel button to export the data to an Excel spreadsheet.

7. (Optional) If you need to delete an Employee Record, select the employee's record and click Remove Record.

8. When all Employee Records are accurate, click Back to continue with the update process.

9. Click Run the Update. A message asks if you want to run the update.

10. Click OK.

11. When the process is complete, click Display Report. The report shows data similar to what you saw on the preview screen.

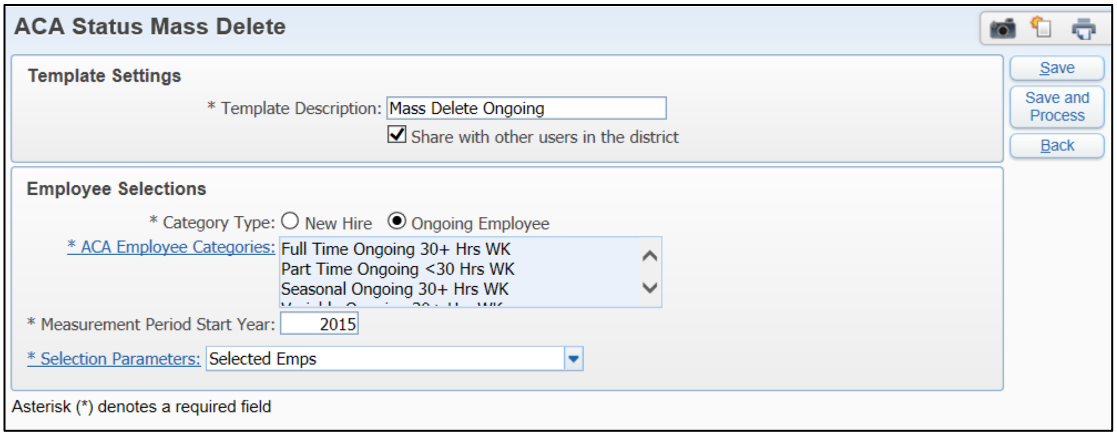


Figure 17 - ACA Status Mass Delete screen

Option	Description
Category Type	Defines which type of employee status to run the utility for.
ACA Employee Categories	Defines which ACA Employee Categories to run the utility for.
Measurement Period Start Year	Defines the Measurement Period Start Year for the employees to run the utility for.
Selection Parameters	Defines which employees to run the process on.

Table 10 - Available option on the ACA Status Mass Delete screen

Auditing an Employee Status Record

This section discusses auditing ACA Employee Status Records. You can use the ACA New Hire Category Audit and ACA Ongoing Category Audit to sync Employee Status Records with the Category Code's configurations. You can also use the ACA Ongoing Category Audit Utility to add new Employee Status Records and update the associated Active flag. This section explains these utilities.

Using the ACA New Hire Category Audit Utility

The ACA New Hire Category Audit Utility provides information you can review to make sure new employees are in the correct ACA Category with the correct measurement and stability dates.

To use the ACA New Hire Category Audit Utility:

1. In the Web interface, go to Human Resources\Employee\EP Setup\UT\AC\NH.

2. Configure the ACA New Hire Category Audit screen (Figure 18). Table 11 (page 52) describes the options on this screen.

3. Click Run Audit.

4. Click Preview Data to Process.

5. Verify that all records on the ACA New Hire Category Audit Preview screen are accurate by doing one or more of the following:

    - To see the employee Statuses that will be updated, expand the Category Record.

        - To delete an Employee Record, in the Statuses to Update area click Delete next to the Employee you do not want to update.

    - To review the contents of the ACA New Hire Category Audit Preview screen in a PDF document, click Report.

Tip	To view the updates by employee, select Status in the Views box. If you need to delete a record, select the record and click Remove Record.

6. When all Employee Records are accurate, click Back to continue with the update process.

7. Click Run the Update. A message asks if you want to run the update.

8. Click OK.

9. When the process is complete, click Display Report. The report shows data similar to what you saw on the preview screen.

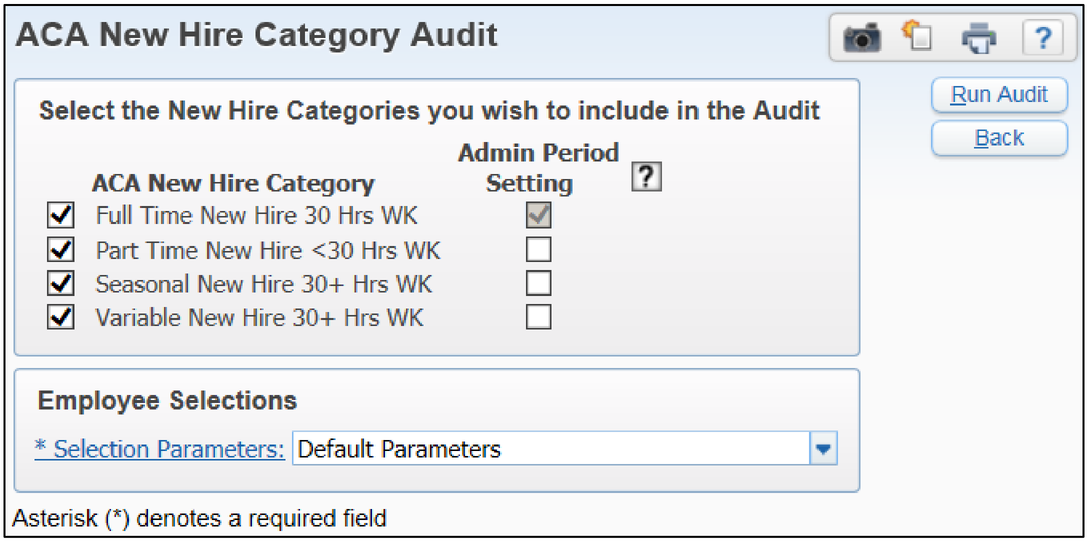


Figure 18 - ACA New Hire Category Audit screen

Option	Description
ACA New Hire Category	Defines which categories to process. The categories listed are based on your district's Category Code Table.
Admin Period Setting	Select to activate the setting on the ACA Category Code to have Skyward calculate the Administrative Period. If this option is selected and grayed out, this means the ACA Category Code already has the Have Skyward calculate Administrative Period days (Recommended) check box selected.
Selection Parameters	Further defines or limits which employees to run the audit utility for.

Table 11 - Options on the ACA New Hire Category Audit screen

Using the ACA Ongoing Category Audit Utility

The ACA Ongoing Category Audit Utility identifies all ongoing statuses with a Measurement Period of less than 12 months and makes sure that the dates are correctly synched with the ACA Category Code's Initialization Date. In addition, it also looks for gaps in Measurement Periods and updates the Active flag on ACA Status Records.

To run the ACA Ongoing Category Audit Utility:

1. In the Web interface, go to Human Resources\Employee\EP Setup\UT\AC\OC.
2. Configure the ACA Ongoing Category Audit screen (Figure 19). Table 12 (page 55) describes the options on this screen.
3. Click Run Audit.
4. Click Preview Data to Process.
5. Verify that all records on the ACA Ongoing Category Audit Preview screen are accurate by doing one or more of the following:
   - To see the employee Statuses that will be updated, select the Statuses Updated view.
   - To see the employee Statuses that will be added, select the Statuses Added view.
   - To delete an Employee Record, click Delete next to the Employee you do not want to update.
   - To review the contents of the ACA New Hire Category Audit Preview screen in a PDF document, click Report.
6. When all Employee Records are accurate, click Back to continue with the update process.
7. Click Run the Update. A message asks if you want to run the update.
8. Click OK.
9. When the process is complete, click Display Report. The report shows data similar to what you saw on the preview screen.

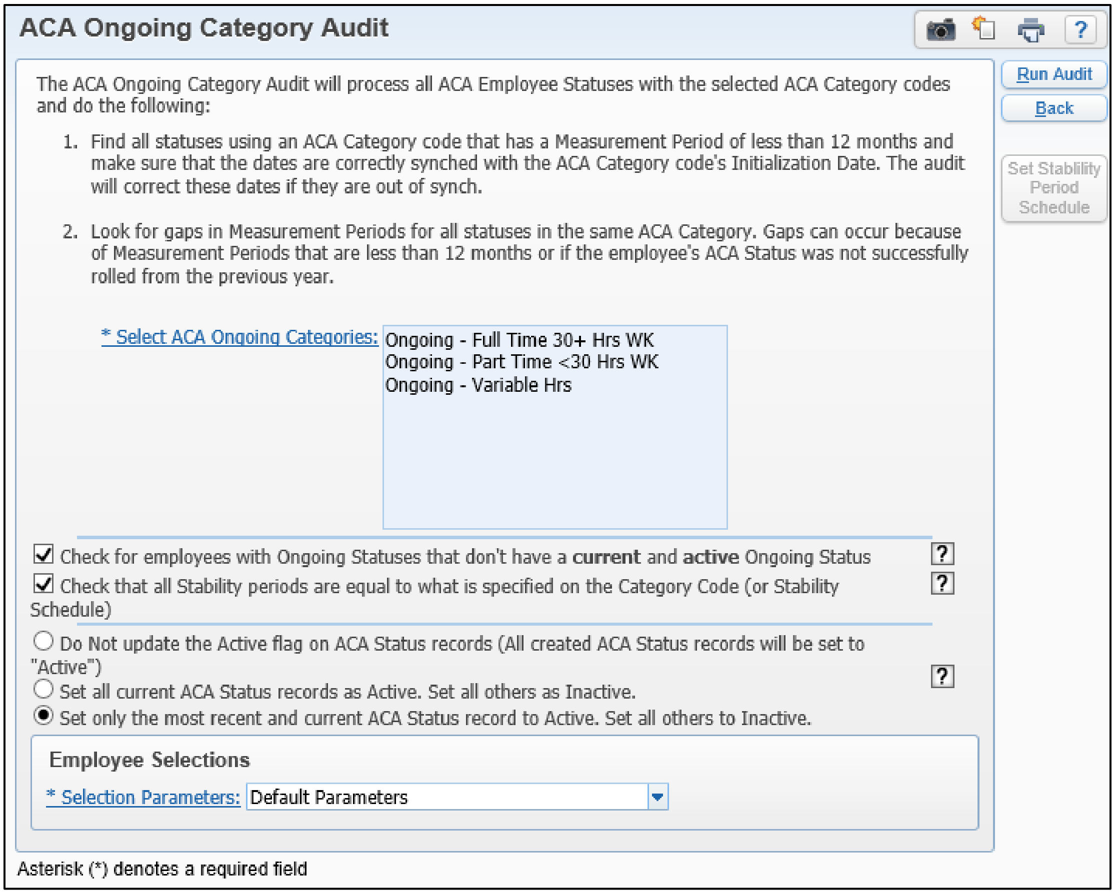


Figure 19 - ACA Ongoing Category Audit screen

Option	Description
Select ACA Ongoing Categories	Defines which categories to process. The ongoing categories listed are based on your district's Category Code Table.
Check for employees with Ongoing Statuses that don't have a **current** and **active** Ongoing Status	Checks for a status that is current as of today's date and is flagged as Active. If the employee has a Status Record, but no status covering today's date, the utility adds Status Records so that there is a current and active status. **Tip:** Use this option to roll your ongoing Status Records from one year to the next.

Option	Description
Check that all Stability periods are equal to what is specified on the Category Code (or Stability Schedule)	For ACA Categories that have a 12-month Measurement Period, the utility checks to make sure the Stability Period is consistent with the Administrative Period length on the Category Code. For ACA Categories that are less than 12 months, the utility checks that the Stability Period is in sync with the Stability Period Schedule under the Set Stability Period Schedule button.
Active Flag Settings	Defines how to set the Active flag on the ACA Status Records.
Selection Parameters	Further defines or limits which employees to run the audit utility for.

Table 12 - Options on the ACA Ongoing Category Audit screen

Entering ACA 1095 Information Records

The 1094 and 1095 Forms are reported on a calendar year basis. Each reportable employee must have, at a minimum, a January Record. Information entered in the ACA 1095-B Info area is used to generate the 1094-B/1095-B Forms and information entered in the ACA 1095-C Info area is used to generate the 1094-C/1095-C Forms.

After you enter a 1095 Record for an employee, it remains the same for each subsequent month and year until you add a new record. Subsequent record changes are only needed when there is a qualifying event, such as when an employee leaves the district.

IRS Reporting requirements are different for the 1095-B and 1095-C Forms. The 1095 Information Record is specific to the type of form that must be filed for the employee. This section explains entering 1095-B Records and 1095-C Records. To learn more about 1095-B Reporting requirements, see "Understanding 1095-B Reporting" (page 6). To learn more about 1095-C Reporting, see "Understanding 1095-C Reporting" (page 5).

Entering an ACA 1095-B Record

An ACA 1095-B Record is not required for every month of the calendar year, but only when there is a change to an employee's ACA status during the calendar year (including changes to the employee's covered individuals). Changes in status are indicated in the month and year the change is effective by selecting or clearing the Enrolled in Coverage check box or by adding and deleting covered individuals.

Example	When an employee is *not* enrolled in employer-sponsored self-insured health coverage all year, you add a record to the ACA 1095-B Info tab (Human Resources\Employee\EP\EP\ACA Information tab\1095-B Info sub-tab) in the month the employee's coverage ended with the Enrolled in Coverage check box cleared. The 1095-B Reporting process reports the information from January until the employee's change in coverage with the values for those months, and from the month they were no longer enrolled until December.

Note	A 1095-B Form is completed by an employer offering self-insured health coverage for each employee who is enrolled in coverage regardless of whether the employee is a full-time employee or not.

You can enter ACA 1095-B Records in Employee Profile, in Employee Browse, or by using the ACA 1095 Mass Process Utility. This section explains each method.

Adding an ACA 1095-B Record in Employee Profile

The ACA Information tab in Employee Profile, tracks employee ACA 1095-B information for annual reporting purposes. From the 1095-B Info sub-tab under the ACA Information tab, you can add, edit, clone, or delete records.

Note	You can also add, edit, clone, or delete ACA 1095-B Records in Employee Browse (Human Resources\Employee\EP\EB) when in the ACA Information View.

To add an ACA 1095-B Record in Employee Profile:

1. In the Web interface, go to Human Resources\Employee\EP\EP.
2. Click the ACA Information tab.
3. Click the 1095-B Info sub-tab.
4. Select an employee, and click Add.
5. Configure the 1095-B Maintenance screen (Figure 20). Table 13 describes the options on this screen.
6. Click Save.

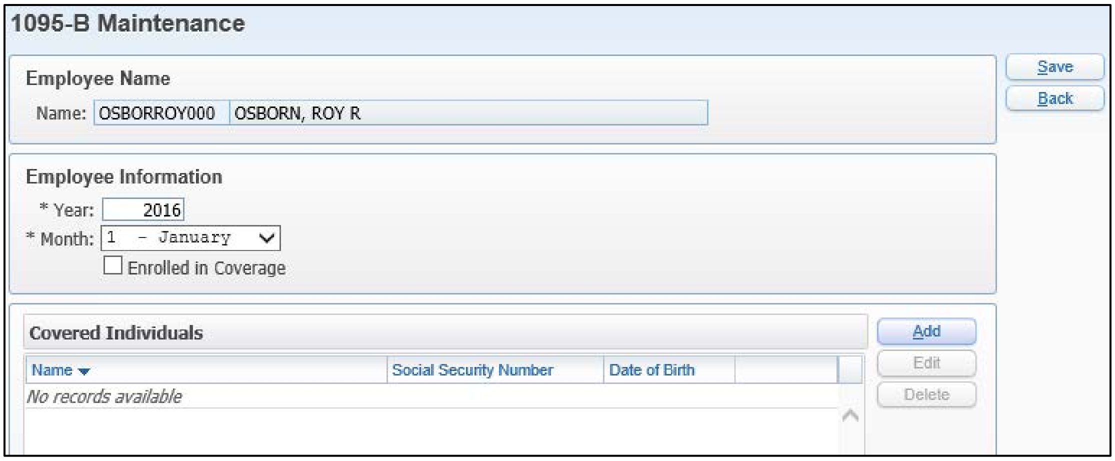


Figure 20 - 1095-B Maintenance screen

Option	Description
Year	Year pertaining to the ACA 1095-B Record.
Month	Month pertaining to the ACA 1095-B Record.
Enrolled in Coverage	Indicates, for the selected month, if the employee is enrolled or if coverage has stopped.
Covered Individuals	Covered Individuals include spouse, and/or children under the age of 26, who are on the employee's Insurance Plan. Name and Social Security Number or Date of Birth are required. To learn how to add a Covered Individual, see "Adding Covered Individuals" (page 83).

Table 13 - Options on the 1095-B Maintenance screen

Using the ACA 1095 Mass Process Utility

This section describes using the ACA 1095 Mass Process Utility to manage 1095-B Information. The ACA 1095 Mass Process Utility populates the Employee Information fields on the 1095-B Info sub-tab under the ACA Information tab in Employee Profile, for all employees who meet the set parameters. You can edit or remove the records before you run the update.

To run the ACA 1095 Mass Process Utility for 1095-B Forms:

1. In the Web interface, go to Human Resources\Employee\EP Setup\UT\AC\IP.
2. Click Add.

3. Configure the ACA 1095 Mass Process Maintenance screen (Figure 21). Table 14 (page 61) describes the options on this screen.

4. Click Save and Process.

5. Click Preview Data to Process.

6. Verify that all records on the 1095 Mass Process screen are accurate.

Tip	Click Report to review the contents of the ACA 1095 Mass Process screen in a PDF document, or click the Excel button  to export the data to an Excel spreadsheet.

7. (Optional) If you need to modify or delete a record, do one of the following:

   - To modify an Employee Record, select the employee's record, click Edit, make the corrections, and click Save.

Note	If you need to add a Covered Individual, follow the steps in "Adding Covered Individuals for a Selected Employee" (page 83).

   - To delete an Employee Record, select the employee's record and click Remove.

8. When all Employee Records are accurate, click Back to continue with the update process.

9. Click Run the Update. A message asks if you want to run the update.

10. Click OK.

Figure 21 shows an example of the ACA 1095 Mass Process Maintenance screen configured for 1095-B Forms.

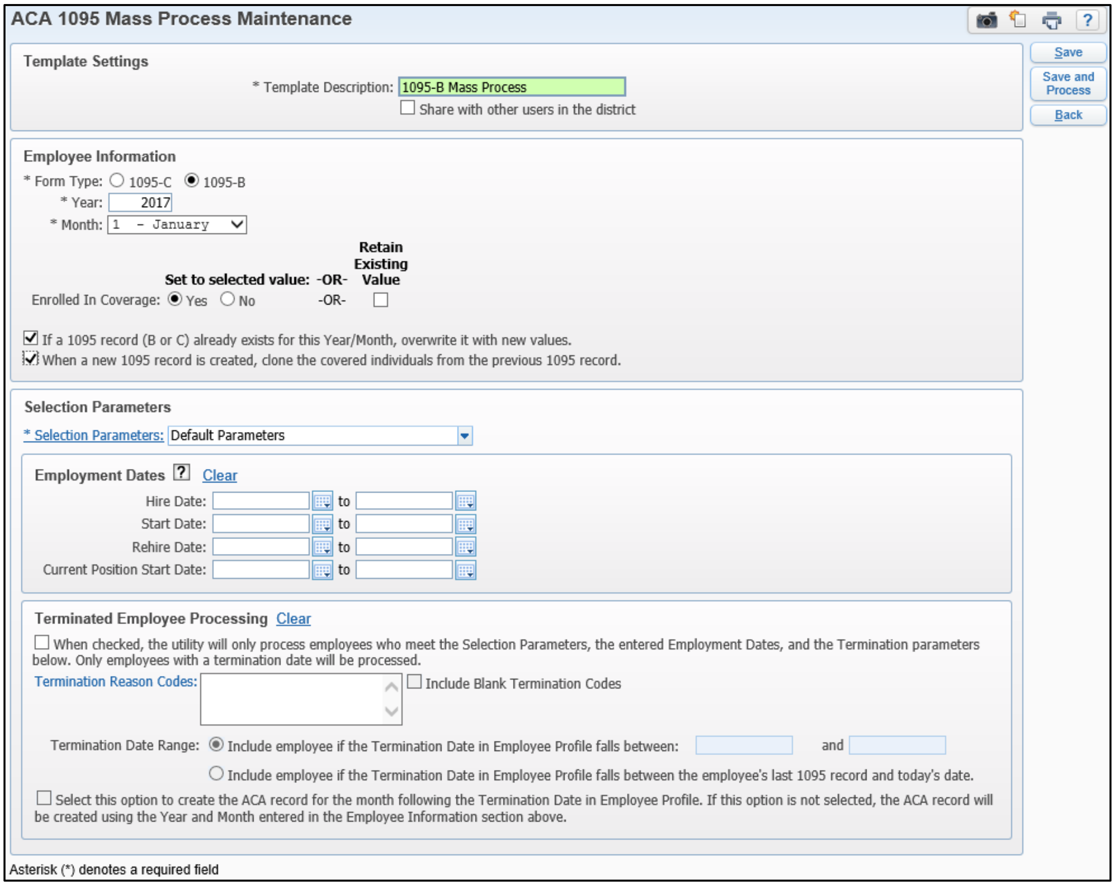


Figure 21 - ACA 1095 Mass Process Maintenance screen for 1095-B Form Type

AREA	PURPOSE OF AREA
Employee Information	Defines information about the employee ACA 1095 Record.
Options in This Area	**Description of Options**
Form Type	Indicates the type of record to create or update. As this section shows you how to run the ACA 1095 Mass Process for 1095-B Forms, select 1095-B to define the form type to run the utility for. (To learn how to run the ACA 1095 Mass Process for 1095-C Forms, see "Using the ACA 1095 Mass Process Utility" on page 64.)
Year	Year pertaining to the ACA 1095-B Information Record.
Month	Month pertaining to the ACA 1095-B Information Record.

Options in This Area	Description of Options
Enrolled in Coverage	Indicates, for the selected month, if the employee is enrolled or if coverage has stopped or if the value existing prior to the Year/Month Record being created should be retained.
If a 1095 record (B or C) already exists for this Year/Month, overwrite it with new values.	If not selected, any employee with a current 1095 Record for the Year/Month is excluded. **Note:** If selected, a Y appears on the 1095 Mass Process screen in the Overwrite column indicating that the existing record will be overwritten.
When a new 1095 record is created, clone the covered individuals from the previous 1095 record.	If selected, covered individuals from the employee's last 1095 Record (B or C) are cloned and added to the newly created record. **Note:** If selected, a Y appears on the 1095 Mass Process screen in the Covered Individuals column if covered individuals were cloned from the employee's previous 1095 Record. Click the Y to review the details.
AREA	**PURPOSE OF AREA**
Selection Parameters	Defines which employees to run the utility for.
Options in This Area	**Description of Options**
Selection Parameters	You can use additional Employee Selection Parameters to limit which employees are included in the mass process.
Employment Dates	Date ranges can be used to limit which employees are included in the mass process. An employee only needs to fall within one of the entered date ranges to be included in the process. You can see these date fields in Employee Profile on the Personnel tab.
Terminated Employee Processing	You can use various options related to termination to limit which employees are included in the mass process. This includes an option to only include employees with a termination date. Additionally, you can select to create a record for the Year/Month following the employee's Termination Date in Employee Profile.

Table 14 - Options on the Mass Process Maintenance screen for Form Type 1095-B

Entering an ACA 1095-C Record

An ACA 1095-C Record is not required for every month of the calendar year, but only when there is a change to an employee's ACA status during the calendar year.

Example	When an employee does not work all year, you add a record to the ACA 1095-C Info tab (Human Resources\Employee\EP\EP\ACA Information tab\1095-C Info sub-tab) in the month the employee stopped working with values indicating that the employee is no longer eligible for insurance. The 1095-C Reporting process reports the information from January until the employee stopped working with the values for those months, and from the month they left until December with the values for those months.

You can enter ACA 1095-C Records in Employee Profile, in Employee Browse, by using the ACA 1095 Mass Process Utility, or by using the ACA 1095 Import Utility. This section explains each method.

Adding an ACA 1095-C Record in Employee Profile

The ACA Information tab in Employee Profile, tracks employee ACA 1095-C information for annual reporting purposes. From the 1095-C Info sub-tab under the ACA Information tab, you can add, edit, clone, or delete records.

Note	You can also add, edit, clone, or delete ACA 1095-C Records in Employee Browse (Human Resources\Employee\EP\EB) when in the ACA Information View.

To add an ACA 1095-C Record in Employee Profile:

1. In the Web interface, go to Human Resources\Employee\EP\EP.
2. Click the ACA Information tab.
3. Click the 1095-C Info sub-tab.
4. Select an employee, and click Add.
5. Configure the 1095-C Maintenance screen (Figure 22). Table 15 describes the options on this screen.
6. Click Save.

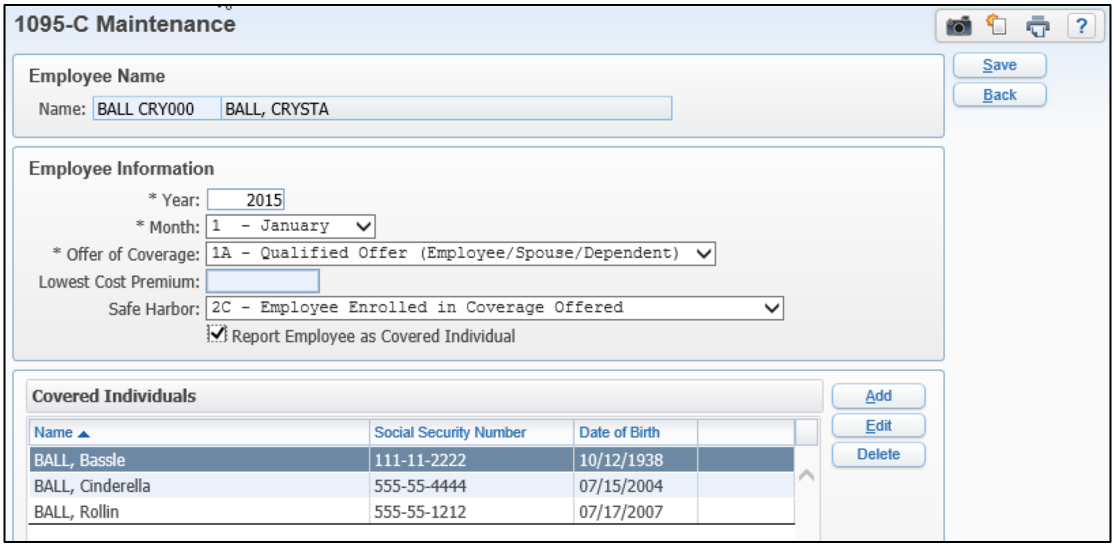


Figure 22 - 1095-C Maintenance screen example for ALE Member who offers employer-sponsored self-insured health coverage in which the employee is enrolled

Option	Description
Year	Year pertaining to the ACA 1095-C Record.
Month	Month pertaining to the ACA 1095-C Record.
Offer of Coverage	Series 1 Code that describes the coverage that was offered to the employee, his or her spouse, and dependent(s), if any exist. To learn more about Series 1 Codes, see "Appendix B - Code Series 1, Offer of Coverage" (page 107).
Lowest Cost Premium	Amount of the employee's share of the lowest-cost monthly premium for self-only minimum essential coverage providing minimum value that is offered to the employee. This option is only available when you select 1B, 1C, 1D, 1E, 1J or 1K in the Offer of Coverage box.
Safe Harbor	Series 2 Code indicating that under a rule of Safe Harbor, the employer is not subject to an assessable payment. If no codes apply for a calendar month, leave this field blank for that month. To learn more about Series 2 Codes, see "Appendix C - Code Series 2, Section 4980H Safe Harbor Codes and Other Relief for ALE Members" (page 111).

Option	Description
Report Employee as Covered Individual	Defines whether or not the employee is reported as a covered individual. **Note:** An employee should only be reported as a Covered Individual if an ALE Member offers employer-sponsored self-insured health coverage in which the employee is enrolled regardless of whether the employee is a full-time employee.
Covered Individuals	Covered Individuals include spouse, and/or children under the age of 26, who are on the employee's Insurance Plan. Name and Social Security Number or Date of Birth are required. **Note:** This must be completed by an ALE Member offering employer-sponsored self-insured health coverage in which the employee is enrolled regardless of whether the employee is a full-time employee. To learn how to add a Covered Individual, see "Adding Covered Individuals" (page 83).

Table 15 - Options on the 1095-C Maintenance screen

Using the ACA 1095 Mass Process Utility

This section describes using the ACA 1095 Mass Process Utility to manage 1095-C Information. The ACA 1095 Mass Process Utility populates the Employee Information fields on the 1095-C Info sub-tabs under the ACA Information tab in Employee Profile, for all employees who meet the set parameters. You can edit or remove the records before you run the update.

To run the ACA 1095 Mass Process Utility for 1095-C Forms:

1. In the Web interface, go to Human Resources\Employee\EP Setup\UT\AC\IP.
2. Click Add.
3. Configure the ACA 1095 Mass Process Maintenance screen (Figure 23). Table 16 (page 68) describes the options on this screen.
4. Click Save and Process.

5. Click Preview Data to Process.

6. Verify that all records on the ACA 1095 Mass Process screen are accurate.

Tip	Click Report to review the contents of the ACA 1095 Mass Process screen in a PDF document, or click the Excel button to export the data to an Excel spreadsheet.

7. (Optional) If you need to modify or delete a record, do one of the following:

   - To modify an Employee Record, select the employee’s record, click Edit, make the corrections, and click Save.

Note	If you need to add a Covered Individual, follow the steps in “Adding Covered Individuals for a Selected Employee” (page 83).

   - To delete an Employee Record, select the employee’s record and click Remove.

8. When all Employee Records are accurate, click Back to continue with the update process.

9. Click Run the Update. A message asks if you want to run the update.

10. Click OK.

Figure 23 shows an example of the ACA 1095 Mass Process Maintenance screen configured for 1095-C Forms.

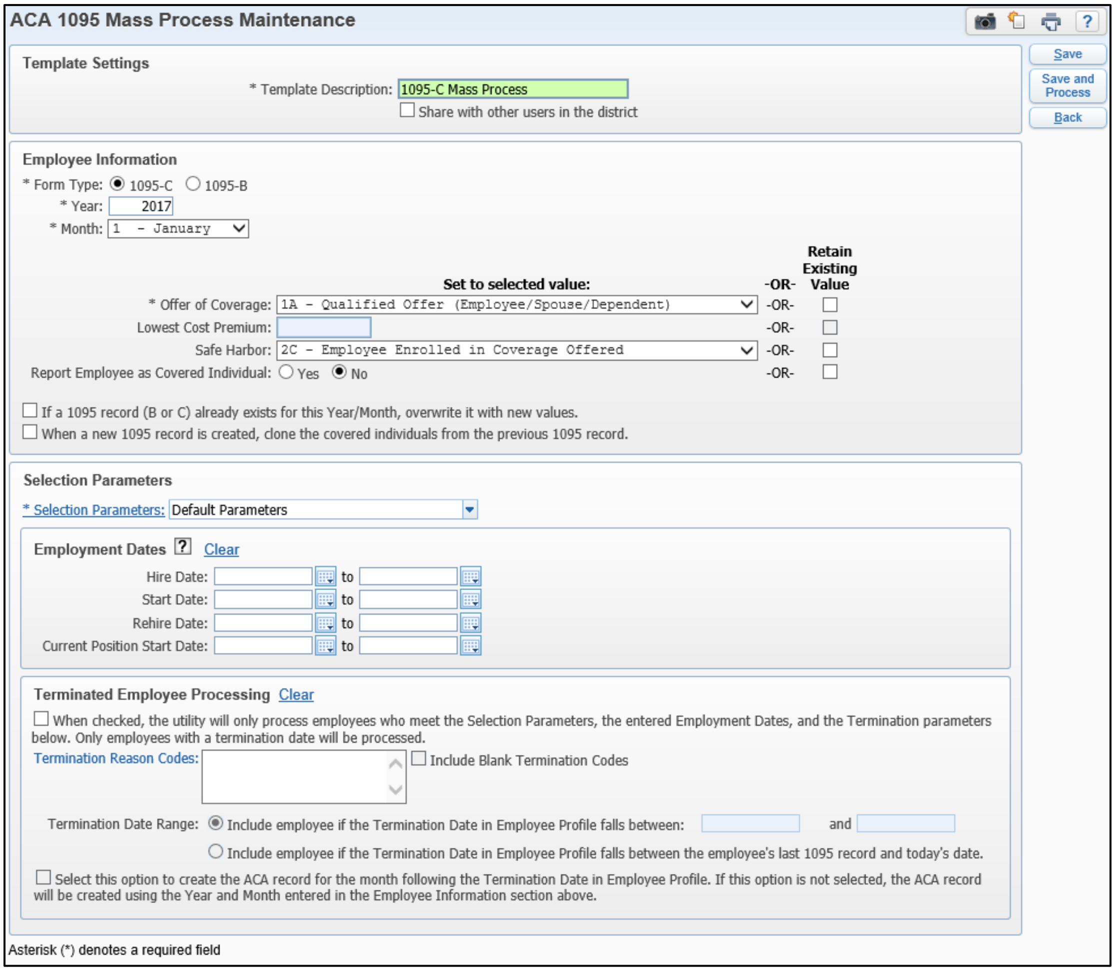


Figure 23 - ACA 1095 Mass Process Maintenance screen for 1095-C Form Type

AREA	PURPOSE OF AREA
Employee Information	Defines information about the employee's ACA 1095 Record.
Options in This Area	**Description of Options**
Form Type	Indicates the type of record to create or update. As this section shows you how to run the ACA 1095 Mass Process for 1095-C Forms, select 1095-C to define the form type to run the utility for. (To learn how to run the ACA 1095 Mass Process for 1095-B forms, see "Using the ACA 1095 Mass Process Utility" on page 58.)

Options in This Area	Description of Options
Year	Year pertaining to the ACA 1095-C Information Record.
Month	Month pertaining to the ACA 1095-C Information Record.
Offer of Coverage	Series 1 Code that describes the coverage that was offered to the employee, his or her spouse, and dependent(s), if any exist. To learn more about Series 1 Codes or if the value existing prior to the Year/Month Record being created should be retained, see "Appendix B - Code Series 1, Offer of Coverage" (page 107).
Lowest Cost Premium	Amount of the employee's share of the lowest-cost monthly premium for self-only minimum essential coverage providing minimum value that is offered to the employee, or if the value existing prior to the Year/Month Record being created should be retained. This option is only available when you select 1B, 1C, 1D, 1E, 1J, or 1K in the Offer of Coverage box.
Safe Harbor	Series 2 Code indicating that under a rule of Safe Harbor, the employer is not subject to an assessable payment, or if the value existing prior to the Year/Month Record being created should be retained. If no codes apply for a calendar month, leave this field blank for that month. To learn more about Series 2 Codes, see "Appendix C - Code Series 2, Section 4980H Safe Harbor Codes and Other Relief for ALE Members" (page 111).
Report Employee as Covered Individual	Select if you want the employee reported as a covered individual, or if the value existing prior to the Year/Month Record being created should be retained.
If a 1095 record (B or C) already exists for this Year/Month, overwrite it with new values.	If selected, any employee with a current 1095 Record for the Year/Month is excluded. **Note:** If selected, a Y appears on the 1095 Mass Process screen in the Overwrite column indicating that the existing record will be overwritten.

Options in This Area	Description of Options
When a new 1095 record is created, clone the covered individuals from the previous 1095 record.	If selected, covered individuals from the employee's last 1095 Record (B or C) are cloned and added to the newly created record. **Note:** If selected, a Y appears on the 1095 Mass Process screen in the Covered Individuals column if covered individuals were cloned from the employee's previous 1095 Record. Click the Y to review the details.
AREA	**PURPOSE OF AREA**
Selection Parameters	Defines which employees to run the utility for.
Options in This Area	**Description of Options**
Selection Parameters	You can use additional Employee Selection Parameters to limit which employees are included in the mass process.
Employment Dates	Date ranges can be used to limit which employees are included in the mass process. An employee only needs to fall within one of the entered date ranges to be included in the process. You can see these date fields in Employee Profile on the Personnel tab.
Terminated Employee Processing	You can use various options related to termination to limit which employees are included in the mass process. This includes an option to only include employees with a termination date. Additionally, you can select to create a record for the Year/Month following the employee's Termination Date in Employee Profile.

Table 16 - Options on the Mass Process Maintenance screen for Form Type 1095-C

Using the ACA 1095-C Import Utility

Caution This utility is intended as an import tool, not an update tool. If you want to update one field for existing records, your data file used in the import process needs to include all fields not just the one you want to change.

If your import file only has the Name Key, Offer of Coverage, and Report as CI fields, the preview screen shows all other fields as blank. Continuing the process imports data for Offer of Coverage and Report as CI and the other fields are then blank in the Employee Profile Records.

The ACA 1095-C Import Utility allows you to import ACA information from a file and populate the fields on the 1095-C Info sub-tab under the ACA Information tab in Employee Profile. You can import information from a third-party vendor or from a district created file. As part of this process, you can edit or remove the records before you run the update.

Running the ACA 1095-C Import Utility involves the following processes:

- Creating an ACA 1095-C Import File
- Configuring the ACA 1095-C Import Screen
- Running the ACA 1095-C Import Utility

Each process is described below.

Note	Before you can save the ACA 1095-C Import screen, you must select a file to import. This is why creating an import file is discussed first.

Creating an ACA 1095-C Import File

Before you can save the import screen and run the import process, you must first create an import file. Your file must be a Fixed Length, Tab-Delimited, Comma-Delimited (CSV), or Delimited file type in order to be compatible with the ACA 1095-C Import Utility. Your import file must contain an Offer of Coverage Code and only one type of Employee Identifier (Employee ID, Employee SSN, Name ID or Name Key). Only one employee can be on each line of your import file and each line must have an Employee Identifier. You can also include Lowest Cost Premium, Report as CI, Safe Harbor, and Covered Individual Information, but these are not required for the import process. You can also include a header row in your file.

Table 17 lists the format of each Employee Record field you can import using the ACA 1095 Import Utility. The import file can include fields not listed in this table such as the employee name, but the information is not imported.

The ACA 1095 Import Utility also has the ability to import information for an employee's covered individuals. To learn how to include Covered Individual information in your import file, see "Using the ACA 1095-C Import Utility" (page 88). Table 23 (page 89) contains the fields for Covered Individual information.

After you create an import file, continue to "Configuring the ACA 1095-C Import Screen" (page 71).

Note	The Offer of Coverage and Safe Harbor fields can only contain the codes defined by the IRS. "Appendix B - Code Series 1, Offer of Coverage" (page 107) and "Appendix C - Code Series 2, Section 4980H Safe Harbor Codes and Other Relief for ALE Members" (page 111) list and describe these codes.

Field	Field Type	Max Size	Format
Employee ID	Text	12	
Employee SSN	Text	11	SSN with no dashes is acceptable. A combination of SSN with dashes and SSN without dashes in the same file is also acceptable.
Lowest Cost Premium	Numeric integer, Numeric fixed decimal, or Numeric implied decimal	8	
Name ID	Numeric integer, Numeric fixed decimal, or Numeric implied decimal	9	
Name Key	Text	20	
Offer Of Coverage	Text	2	Series 1 Codes. For details about these codes and their associated descriptions, see the *Instructions for Forms 1094-C and 1095-C* at: http://www.irs.gov
Report As CI	Text	3	This field is for the employee (not the covered individuals). You can use N, No, Y, or Yes.
Safe Harbor	Text	2	Series 2 Codes. For details about these codes and their associated descriptions, see the *Instructions for Forms 1094-C and 1095-C* at: http://www.irs.gov

Table 17 - Format Fields and descriptions for employee information

Configuring the ACA 1095-C Import Screen

All fields on the ACA 1095-C Import screen (Figure 24) are required in order to save the template and run the process. You can save an ACA 1095-C Import template without running the update. If you are creating a template for the first time, you may want to begin this process by first creating and selecting a File Layout. To learn how to add a file layout, see "Adding a File Layout" (page 72).

Caution	If you return to an ACA 1095-C Import template after you initially created or ran it, and you made changes to the original import file you selected, you must edit the template and reselect the File to Import. If you don't do this, the original file contents are used.

To configure the ACA 1095-C Import screen:

1. In the Web interface, go to Human Resources\Employee\EP Setup\UT\AC\AI.
2. Click Add.
3. Configure the ACA 1095-C Import screen (Figure 24). Table 18 describes the options on this screen.
4. Continue to "Adding a File Layout" below.

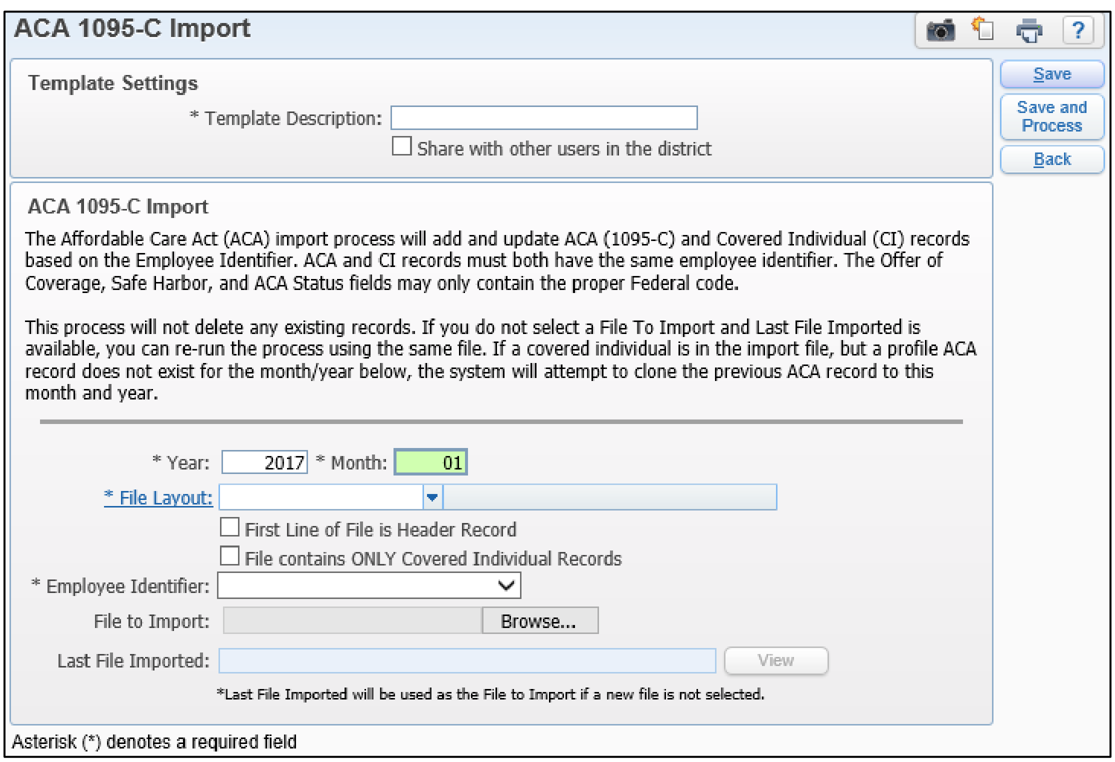


Figure 24 - ACA 1095-C Import screen

Option	Description
Year	Year pertaining to all ACA 1095-C Records in the import file. The current year appears by default, but you can change it.
Month	Month pertaining to all ACA 1095-C Records in the import file. The current month appears by default, but you can change it.
File Layout	Layout of the import file. All options are added by the user and must be configured on the ACA Import File Layouts screen prior to selecting which file layout to use. Click File Layout to access the ACA Import File Layouts screen. To learn how to add a file layout, see "Adding a File Layout" (page 72).
First Line of File is Header Record	Indicates that the first row of the import file should *not* be imported.
File contains ONLY Covered Individual Records	Indicates that the import file only contains an employee identifier and Covered Individual (CI) fields. Any other ACA 1095-C Records are omitted during the update.
Employee Identifier	Type of identifier used in the import file to identify each employee.
File to Import	Click Browse to navigate to the import file location.
Last File Imported	Automatically populates with the last file that was imported if available. This allows you to re-run the import process using the same file.

Table 18 - Options on the ACA 1095-C Import screen

Adding a File Layout

When you add an ACA 1095-C Import Template, you must add and select a corresponding file layout for your import file. The file layout allows the software to identify each field in your import file.

Note	You can reuse a file layout as long as the import data format is the same.

To add a file layout:

1. Continuing from "Configuring the ACA 1095-C Import Screen" (page 71), click File Layout on the ACA 1095-C Import screen.

2. On the ACA Import File Layouts screen, click Add.

3. In the Format Code box, enter a code that identifies the format.

4. In the Format Description box, enter a description for the format.

5. In the File Type box, select the File Type of your import file, such as Delimited.

6. Do one of the following:

    - If you selected Delimited in the File Type box, enter your file's field delimiter in the Field Delimiter box (Figure 25).

    - If you didn't select Delimited in the File Type box, continue to the next step.

7. Click Save.

8. Continue to "Adding Fields to a File Layout" below.

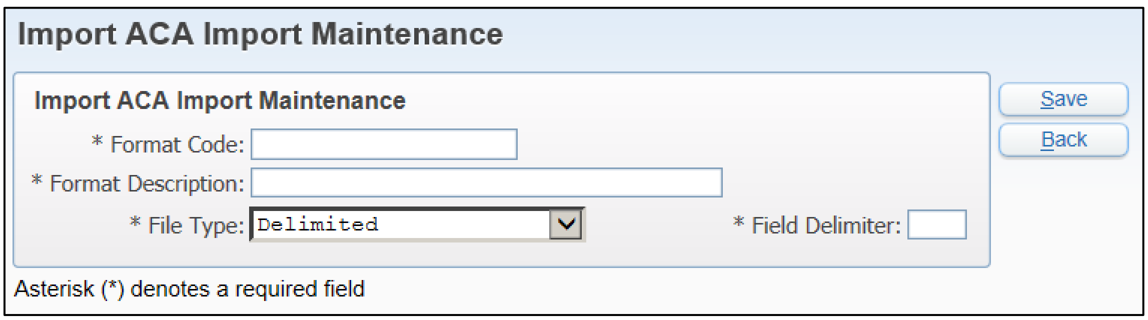


Figure 25 - Import ACA Import Maintenance screen for adding file layout

Adding Fields to a File Layout

Now that you have added a file layout, you can add fields to the file layout that represent the data in your import file.

To add fields to a file layout:

1. Continuing from "Adding a File Layout" (page 72), on the ACA Import File Layouts screen, double click the newly added ACA Import File Layout.

2. Click Expand All.

3. In the Format Fields area, click Add Fields.

4. Configure the Import ACA Import Maintenance screen (Figure 26). Table 19 describes the options on this screen.

5. Click Save.

6. Repeat steps 3 through 5 for each of the fields in your import file.

7. Do one of the following:

   - To add default values to the file layout, continue to "Adding Defaults to a File Layout" below.

   - If you do not want to add default values, click Select on the ACA Import File Layouts screen and continue to "Running the ACA 1095-C Import Utility" (page 76).

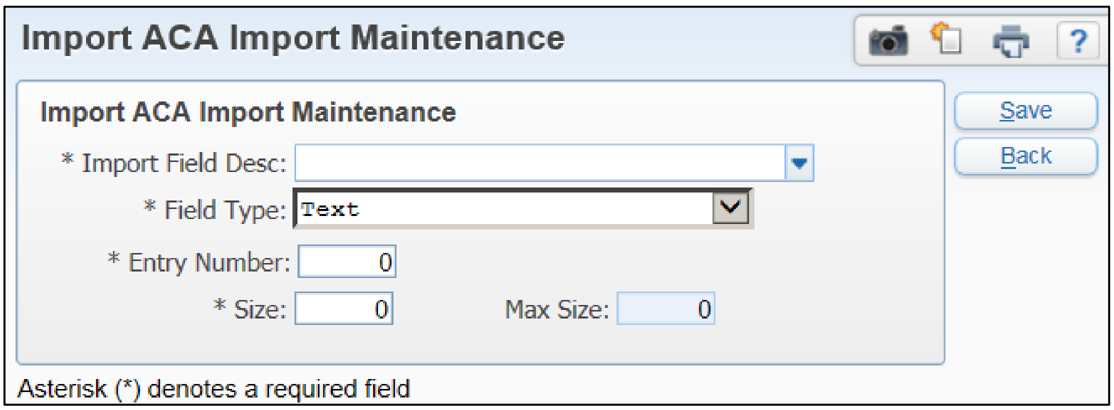


Figure 26 - Import ACA Import Maintenance screen for adding fields

Option	Description
Import Field Desc	Description of field.
Field Type	Defined field type.
Entry Number	Start position or the sequence of the field in the import file from left to right.
Size	Size of the field (cannot exceed the Max Size).
Max Size	Field's maximum size. The software populates this box.

Option	Description
Decimal Position	Position of the decimal from right to left. For example, if the field length is 8 and the decimal position is 2, then the decimal format is ZZZZZZv99. **Note:** This option is only available when you select a Field Type of Numeric fixed decimal or Numeric implied decimal.

Table 19 - Options on the Import ACA Import Maintenance screen

Adding Defaults to a File Layout

You can add default values for the Lowest Cost Premium, Safe Harbor, and Report as CI fields. The defaults are only applied when new records are added by the ACA 1095 Import Utility and the values in the import file are blank or the field is not defined in the File Layout.

To add defaults to a file layout:

1. Continuing from "Adding Fields to a File Layout" (page 73), on the ACA Import File Layouts screen, double click the newly added ACA Import File Layout.

2. Click Expand All.

3. In the Defaults area, click Edit Defaults.

4. Configure the Import ACA Information Defaults screen (Figure 27) with the default values that should be automatically added to each ACA 1095. Table 20 describes the options available on this screen.

5. Click Save.

Note	Default values are only applied to an ACA 1095-C Record when the record is added by the ACA 1095 Import Utility, and values in the import file are blank, or the field is not defined in the File Layout.

6. Click Select.

7. Continue to "Running the ACA 1095-C Import Utility" (page 76).

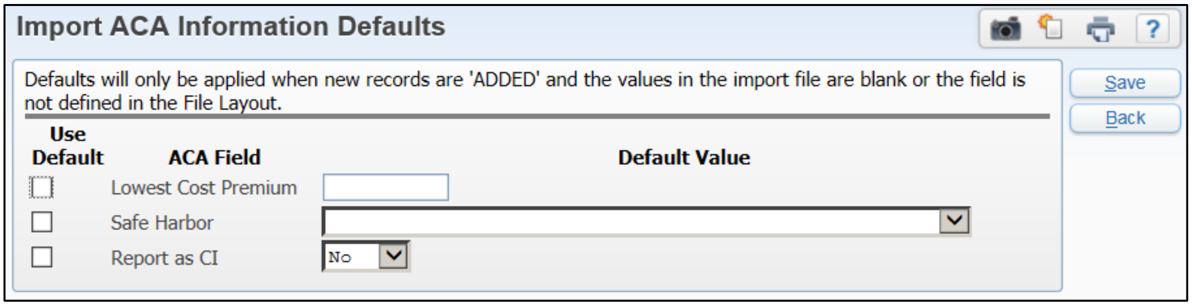


Figure 27 - Import ACA Information Defaults screen

Option	Description
Use Default	Indicates that you want to use a default amount for the ACA field listed to the right of the Use Default check box.
ACA Field	ACA field.
Default Value	Value that appears by default for all new ACA Information Records that the ACA Information Import Utility adds where the values in the import file are blank or the field is not defined in the File Layout.

Table 20 - Options on the Import ACA Information Defaults screen

Running the ACA 1095-C Import Utility

After you configure the ACA 1095-C Import screen, you can run the utility.

To run the ACA 1095-C Import Utility:

1. Continuing from "Adding Fields to a File Layout" (page 73) or "Adding Defaults to a File Layout" (page 75), on the Affordable Care Act Import screen click Save and Process.

2. Click Preview Data to Process.

3. Verify that all records on the ACA 1095-C Mass Process (Preview) – All Records screen are accurate.

Tip	Click Report to review the contents of the ACA1095-C Mass Process (Preview) – All Records screen in a PDF document, or click the Excel button to export the data to an Excel spreadsheet.

4. (Optional) If you need to modify or delete a record, do one of the following:

   - To modify an Employee Record, select the employee's record, click Edit and make the corrections.

   - To delete an Employee Record, select the employee's record and click Delete.

5. When all Employee Records are accurate, click Back to continue with the update process.

6. Click Run the Update. A message asks if you want to run the update.

7. Click OK to run the update.

Note	Only records with a Status of Added or Modified are updated.

Once the update is complete, you can view the imported information on the 1095-C Info sub-tab under the ACA Information tab in Employee Profile (Human Resources\Employee\EP\EP).

Using the ACA 1095 Tracker Utility

This utility allows you to review current year information, to review changes in 1095 status, or to see a full view of the 1095 information for a given employee. The options you select on the ACA 1095 Tracker screen determine the information that appears for the 1095 Records (Figure 29, Figure 30, and Figure 31).

To use the ACA 1095 Tracker Utility:

1. In the Web interface, go to Human Resources\Employee\EP Setup\UT\AC\TB.
2. Click Add.
3. Configure the ACA 1095 Tracker screen (Figure 28). Table 21 describes the options on this screen.
4. Click Save and Run.

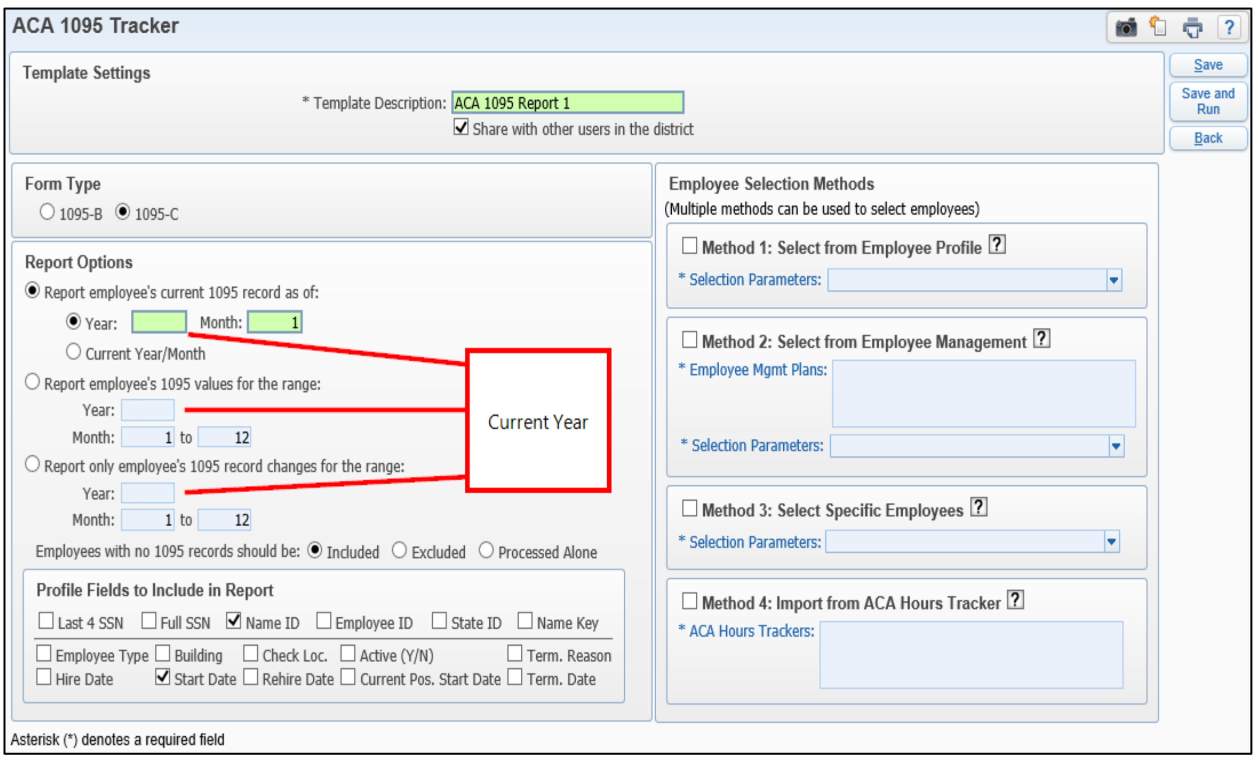


Figure 28 - ACA 1095 Tracker screen

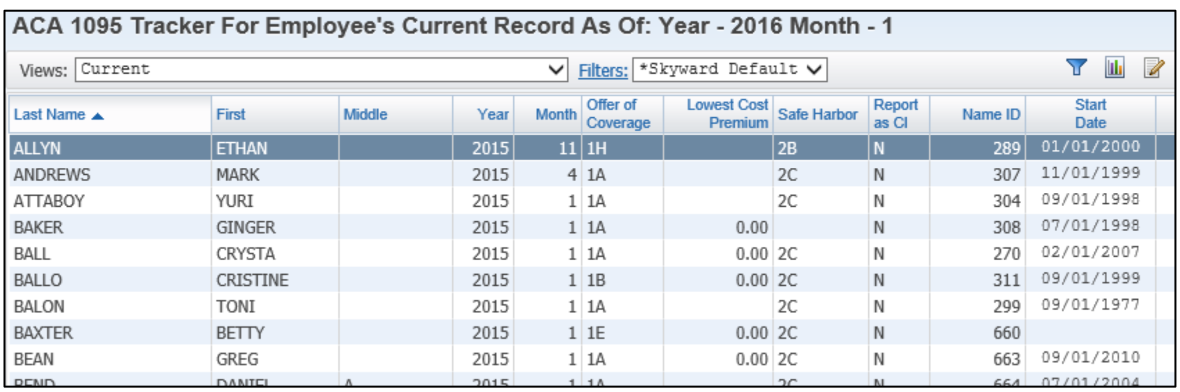
AREA	PURPOSE OF AREA
Form Type	Defines if the tracker should be run for 1095-B or 1095-C forms.
AREA	**PURPOSE OF AREA**
Report Options	Defines what time period to report on.
Options in This Area	**Description of Options**
Report employee's current 1095 record as of	Defines a specific date to display records for. Enter a year and month in the Year and Month boxes, or select Current Year/Month. **Note:** This reports the actual physical 1095 Information Records that are on an employee's profile.
Report employee's 1095 values for the range	Defines a date range to display records for. Select a year in the Year box and enter a month range in the Month boxes. **Note:** This reports how the employee's 1095 Information would be reported on a 1095 form. Changes are highlighted in yellow.
Report only employee's 1095 record changes for the range	Defines a date range for displaying only the records changed. Select a year in the Year box and enter a month range in the Month boxes. **Note:** Each change in physical 1095 Information Records is represented by one line of data.
Employees with no 1095 records should be	Defines how employees without a 1095 appear. **Tip:** Select Process Alone to identify all employees who were paid but do not have a 1095 Information Record.

AREA	PURPOSE OF AREA
Profile Fields to Include in Report	Defines additional fields you can include on the ACA Tracker screen.
Options in This Area	**Description of Options**
Last 4 SSN Name ID Employee ID State ID Name Key	Various identification numbers for employees. You can see these numbers in Employee Profile on the Name tab.
Employee Type Building Check Loc. Active (Y/N) Termination Reason Hire Date Start Date Rehire Date Current Pos. Start Date Termination Date	Various employee information and date fields. You can see these fields in Employee Profile on the Personnel tab.
AREA	**PURPOSE OF AREA**
Employee Selection Methods	Defines which employees to run the utility for. Multiple methods can be used.
Options in This Area	**Description of Options**
Method 1: Select from Employee Profile	Defines employees to run the utility for based on Employee Profile Selection Parameters. These employees must have been paid in the selected reporting year.
Method 2: Select from Employee Management	**Note:** This option is only available for 1095-C Form Types. Defines employees to run the utility for based on Employee Management Plan(s). These employees must have been paid in the selected reporting year and fall within your Selection Parameters.

Options in This Area	Description of Options
Method 3: Select Specific Employees	Defines anyone to run the utility for who does not meet the requirements of Method 1. **Tip:** Use this method to track individuals who were not paid but will receive a 1095.
Method 4: Import from ACA Hours Tracker	Defines employees to run the utility for based on ACA Hours as calculated in an ACA Hours Tracker Utility template. Employees are included if their average ACA Hours is 130+ hours over the course of their measurement period. **Note:** To use this method, ACA Hours Tracker Utility templates must be set up beforehand.

Table 21 - Options on the ACA 1095 Tracking Browse screen

Figure 29 shows example information for when the template screen report option is set to Report employee's current 1095 record as of. There are three views: Current, Current – Covered Individuals – One Line, and Current – Covered Individuals – Multiple Lines.


ACA 1095 Tracker For Employee's Current Record As Of: Year - 2016 Month - 1

Views: Current Filters: *Skyward Default

Last Name	First	Middle	Year	Month	Offer of Coverage	Lowest Cost Premium	Safe Harbor	Report as CI	Name ID	Start Date
ALLYN	ETHAN		2015	11	1H		2B	N	289	01/01/2000
ANDREWS	MARK		2015	4	1A		2C	N	307	11/01/1999
ATTABOY	YURI		2015	1	1A		2C	N	304	09/01/1998
BAKER	GINGER		2015	1	1A	0.00		N	308	07/01/1998
BALL	CRYSTA		2015	1	1A	0.00	2C	N	270	02/01/2007
BALLO	CRISTINE		2015	1	1B	0.00	2C	N	311	09/01/1999
BALON	TONI		2015	1	1A		2C	N	299	09/01/1977
BAXTER	BETTY		2015	1	1E	0.00	2C	N	660	
BEAN	GREG		2015	1	1A	0.00	2C	N	663	09/01/2010

Figure 29 - ACA 1095 Tracker For Employee's Current Record As Of: Year - 2016 Month -1 screen example

Figure 30 shows example information for when the template screen report option is set to Report employee's 1095 values for the range. There are two views: 1095 Statuses By Month and Covered Individuals By Month.

ACA 1095 Tracker For Employee's Values For The Range: Year - 2016 Month - 1 To 12

Views: 1095 Statuses By Month Filters: *Default

Last Name	First	Middle	Year	January Offer	January LCP	January SH	January Report as CI	February Offer	February LCP	February SH	February Report as CI	M C
ALLYN	ETHAN		2016	1H		2B	N	1H		2B	N	1
ANDREWS	MARK		2016	1A		2C	N	1A		2C	N	1
ATTABOY	YURI		2016	1A		2C	N	1A		2C	N	1
BAKER	GINGER		2016	1A	0.00		N	1A	0.00		N	1
BALL	CRYSTA		2016	1A	0.00	2C	N	1A	0.00	2C	N	1
BALLO	CRISTINE		2016	1B	0.00	2C	N	1B	0.00	2C	N	1
BALON	TONI		2016	1A		2C	N	1A		2C	N	1
BAXTER	BETTY		2016	1E	0.00	2C	N	1E	0.00	2C	N	1
BEAN	GREG		2016	1A	0.00	2C	N	1A	0.00	2C	N	1
BEND	DANIEL	A	2016	1A		2C	N	1A		2C	N	1
BERRY	MARIAN		2016									
BERT	CARL		2016	1A		2C	N	1A		2C	N	1
BETHRE	WIN		2016	1A	0.00		N	1A	0.00		N	1
BONE	BARRY		2016	1A		2C	N	1A		2C	N	1
BREAK	ANITA		2016	1A		2C	N	1A		2C	N	1
BROWN	LUCY		2016	1A		2C	N	1A		2C	N	1
BUNNYARD	BRAD		2016	1A	0.00	2C	N	1A	0.00	2C	N	1
CLEAR	CRYSTA	P	2016	1A		2C	N	1A		2C	N	1
COULEE	GRANT		2016	1A		2C	N	1A		2C	N	1
CUP	DIANE		2016	1H		2B	N	1H		2B	N	1
DECAT	FELIX		2016									
DISNER	APRIL		2016	1A			Y	1A			Y	1

200 83 records displayed Last Name: ABC

Values displayed in this color represent a change from the previous month.

Figure 30 - ACA 1095 Tracker For Employee's Values For The Range: Year - 2016 Month - 1 To 12 screen

Figure 31 shows example information for when the template screen report option is set to Report only employee's 1095 record changes for the range. There are three views: Changes, Changes – Covered Individuals – One Line, and Changes – Covered Individuals – Multiple Lines.

ACA 1095 Tracker For Only Employee's Record Changes For The Range: Year - 2016 Month - 1 To 12

Views: Changes Filters: *Skyward Default

Last Name	First	Middle	Year	Month	Offer of Coverage	Lowest Cost Premium	Safe Harbor	Report as CI	Name ID	Start Date
BALON	TONI		2016	10	1H		2A	N	299	09/01/1977
ITTER	JAN		2016	8	1H		2A	N	271	08/31/1983

Figure 31 - ACA 1095 Tracker For Only Employee's Record Changes For The Range: Year - 2016 Month - 1 To 12 screen

Adding Covered Individuals

Note	If your district does not sponsor self-insured health coverage, skip this section. You do not need to add covered individuals. You can check with your insurance company to verify whether or not your district sponsors any self-insured health coverage.

Covered Individuals are reported in Part III of Form 1095-C or Part IV of Form 1095-B. Covered Individuals should only be reported if the employer offers employer-sponsored self-insured health coverage in which the employee is enrolled. You must report this information for any employee who enrolled in the coverage, regardless of whether the employee is a full-time employee.

Note	1095-C Forms require the SSN for covered individuals. 1095-B Forms allow a birth date in lieu of a missing SSN for covered individuals.

After you enter Covered Individual information for an employee, it remains the same for each subsequent month and year until you add a new record. Subsequent record changes are only needed when there is a qualifying event, such as an employee leaving the district.

Note	Small employers that are not subject to the employer-shared responsibility provisions, and that are sponsoring Self-Insured Group Health Plans, use Forms 1094-B and 1095-B to report information about Covered Individuals. To learn more about small employer ACA Reporting requirements, go to `http://www.irs.gov`.

Adding Covered Individuals for a Selected Employee

This section shows you how to add Covered Individuals for a selected employee in Employee profile, Employee Browse, and by importing from Insurance Tracking in Employee Profile.

Tip	You can also add a Covered Individual when you add an ACA 1095 Record for an employee. To learn how, see "Entering ACA 1095 Information Records" (page 56).

Importing Covered Individuals from Insurance Tracking in Employee Profile

In Employee Profile, you can add a Covered Individual to an existing ACA 1095 Record by importing from Insurance Tracking.

To add a Covered Individual in Employee Profile by Importing from Insurance Tracking:

1. In the Web interface, go to Human Resources\Employee\EP\EP.
2. Click the ACA Information tab.
3. Do one of the following:
   - To add a Covered Individual to a 1095-B Record, click 1095-B Info.
   - To add a Covered Individual to a 1095-C Record, click 1095-C Info.
4. Select an Employee Record and click the arrow to the left of the Year to expand the record.
5. In the Covered Individuals area, click Import from Insurance Tracking.
6. Click Insurance Plans and select the Insurance Tracking Plan the employee is in (Figure 32).
7. Click Run Import.
8. Click Preview Data to Process.
9. Verify that all records on the Import ACA Information (Preview) – All Records screen are accurate.

Tip	Click Report to review the contents of the Import ACA Information (Preview) – All Records screen in a PDF document, or click the Excel button to export the data to an Excel spreadsheet.

10. (Optional) If you need to delete an Employee Record, select the employee’s record, click Delete, and then click OK.

11. When all Employee Records are accurate, click Back to continue with the update process.

12. Click Run the Update. A message asks if you want to run the update.

13. Click OK.

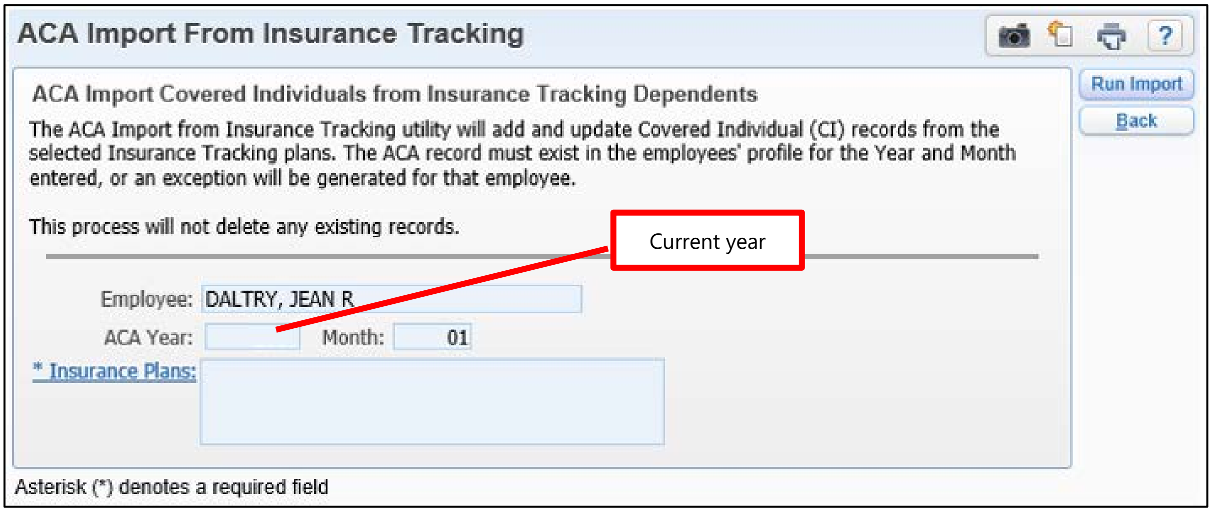


Figure 32 - ACA Import From Insurance Tracking screen in Employee Profile

Adding Covered Individuals in Employee Profile

In Employee Profile, you can add a Covered Individual to an existing ACA 1095 Record.

To add a Covered Individual in Employee Profile:

1. In the Web interface, go to Human Resources\Employee\EP\EP.

2. Click the ACA Information tab.

3. Do one of the following:

   - To add a Covered Individual to a 1095-B Record, click the 1095-B Info sub-tab.

   - To add a Covered Individual to a 1095-C Record, click 1095-C Info sub-tab.

4. Select an employee.

5. Select an ACA 1095 Record and click Edit.

6. Click Add to the right of the Covered Individuals area.

7. Configure the Covered Individuals Maintenance screen (Figure 33). Table 22 describes the options on this screen.

8. Click Save.

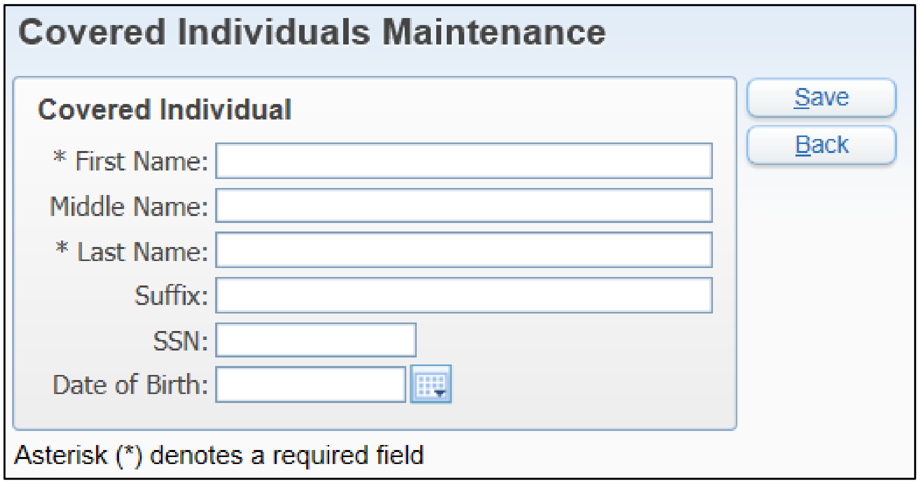


Figure 33 - Covered Individuals Maintenance screen

Option	Description
First Name	First name of the Covered Individual. This is a required field.
Middle Name	Middle name of the Covered Individual.
Last Name	Last name of the Covered Individual. This is a required field.
Suffix	Suffix of the Covered Individual.
SSN	SSN of the Covered Individual.
Date of Birth	Date of birth of the Covered Individual. This is a required field if the SSN is not entered in the SSN box.

Table 22 - Options on the Covered Individuals Maintenance screen

Adding Covered Individuals in Employee Browse

In Employee Browse, you can add a Covered Individual to an existing ACA 1095 Record. You might prefer adding Covered Individuals in Employee Browse because an ACA Information view is available and you can add custom filters to display specific ranges.

Tip	Add a filter to the Employee Browse screen to reduce the number of Employee Records that appear on the screen. For example, enter a range for the Month box to display records for only January, or for the Year box to display records for a specific year.

To add a Covered Individual in Employee Browse:

1. In the Web interface, go to Human Resources\Employee\EP\EB.
2. In the Views box, select ACA Information.
3. Double click an Employee Record.
4. Do one of the following:
   - To add a Covered Individual to a 1095-B Record, click 1095-B Information.
   - To add a Covered Individual to a 1095-C Record, click 1095-C Information.
5. Click Edit to the left of the 1095 Record.
6. Click Add to the right of the Covered Individuals area.
7. Configure the Covered Individuals Maintenance screen (Figure 33 on page 86). Table 22 (page 86) describes the options on this screen.
8. Click Save.

Adding Covered Individuals for Several Employees

This section explains two utilities you can run to add Covered Individuals for several employees.

Using the ACA 1095-C Import Utility

Caution	This utility is intended as an import tool, not an update tool. If you want to update one field for existing records, your data file used in the import process must include *all* fields, not just the one you want to change.

The ACA 1095-C Import Utility allows you to import Covered Individuals from a file and populate the fields on the 1095-C Info sub-tab under the ACA Information tab in Employee Profile. Table 23 lists the format of each covered individual field that can be imported using the ACA 1095-C Import Utility.

Tip	You can import the Covered Individual information to existing ACA 1095-C Records. Additionally, if a covered individual is in the import file, but a Profile ACA Record does not exist for the month/year, the software attempts to clone the previous ACA Record to this month and year. You can also import the employee ACA 1095-C information as well as the Covered Individual information as one record in the import file. The employee identifier is used on the one record in the import file. This imports the employee ACA Record along with the Covered Individual information for the employee.

If you are importing Covered Individual information, only one covered individual can be on each line of your import file, and each line must have an employee identifier (Figure 34 on page 90). The software determines that a Covered Individual Record should be added when the Covered Individual SSN (CI - SSN) or the Covered Individual Date of Birth (CI – Birth Date) is different than the employee's SSN or Birth Date on his or her profile.

Your import file's File Type must be a Fixed Length, Tab-Delimited, Comma-Delimited (CSV), or Delimited in order to be compatible with the ACA 1095 Import Utility. You can include a header row in your file. If you are combining employee ACA 1095-C and Covered Individual information in one import file, your import file must contain an Offer of Coverage Code and only one type of Employee Identifier (Employee ID, Employee SSN, Name ID, or Name Key). To learn about the format of each ACA 1095-C field that you can include with your Covered Individual information, see "Creating an ACA 1095-C Import File" (page 69). If you are only importing Covered Individual Information, your import file must only contain the Employee Identifier and CI fields. Any ACA 1095-C fields that are included in the file are omitted during the update.

After you create your ACA 1095-C Import file for Covered Individuals, see "Configuring the ACA 1095-C Import Screen" (page 71) to learn how to use the utility.

Field	Field Type	Max Size	Format
CI – Birth Date	Unedited date or Edited date	8 or 10	Unedited Date: CCYYMMDD, MMDDCCYY, YYMMDD or MMDDYY Edited Date: CCYYxMMxDD, MMxDDxCCYY, YYxMMxDD or MMxDDxYY
CI – First Name	Text	30	Enter as you would like it to appear.
CI – Full Name	Text	60	Enter as you would like it to appear.
CI – Last Name	Text	30	Enter as you would like it to appear.
CI – Middle Name	Text	30	Enter as you would like it to appear.
CI – Name Suffix	Text	3	Enter as you would like it to appear.
CI – SSN	Text	11	SSN with no dashes is acceptable. A combination of SSN with dashes and SSN without dash in the same file is also acceptable.

Table 23 - Format Fields and descriptions for Covered Individual information

	A	B	C	D	E	F	G	H	I
1	Employee SSN	Offer Of Coverage	Lowest Cost Premium	Safe Harbor	CI-First Name	CI-Last Name	CI-Birth Date	CI-SSN	CI-Covered
2	555555559	1C	0	2G					
3	555555559				Abby	Andrews	110111		Y
4	555232323	1A		2C					
5	555232323				Mark	Attaboy	120212		No
6	553535333	1G		2B					
7	553535333				Bob	Baker	101010		Ye
8	553535333				June	Baker		123-45-9999	YEs
9	553535333				RUBY	Baker		456889999	YES
10	553535333				FRAnK	Baker		321001234	NO

Figure 34 - ACA Import File with Covered Individual information outlined in blue and the associated employee identifier outlined in red

Using the ACA Covered Individual Import from Insurance Tracking Utility

Using the ACA Covered Individual Import from Insurance Tracking Utility, you can add and update Covered Individuals to an ACA 1095 Record. Dependent information from Insurance Tracking is imported into the Covered Individuals fields.

To use the ACA Covered Individual Import from Insurance Tracking Utility:

1. In the Web interface, go to Human Resources\Employee\EP Setup\UT\AC\IT.

2. Click Add.

3. Configure the ACA Import From Insurance Tracking screen (Figure 35). Table 24 describes the options on this screen.

4. Click Save and Process.

5. Click Preview Data to Process.

6. Verify that all records on the Import ACA Information (Preview) – All Records screen are accurate.

Tip	Click Report to review the contents of the Import ACA Information (Preview) – All Records screen in a PDF document, or click the Excel button to export the data to an Excel spreadsheet.

7. (Optional) If you need to delete an Employee Record, select the employee's record and click Delete.

8. When all Employee Records are accurate, click Back to continue with the update process.

9. Click Run the Update. A message asks if you want to run the update.

10. Click OK to run the update.

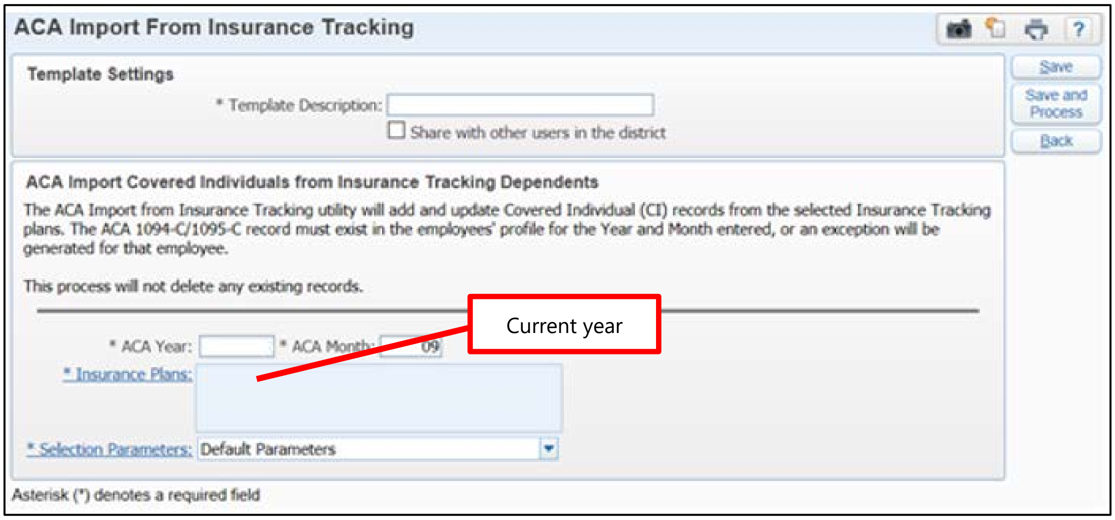


Figure 35 - ACA Import From Insurance Tracking screen

Option	Description
ACA Year	Defines the year a 1095 Record must exist for.
ACA Month	Defines the month a 1095 Record must exist for.
Insurance Plans	Selects which Insurance Tracking Plan to use during the import process.
Selection Parameters	Defines which employees to run the report on. The employees must be in a selected Insurance Plan.

Table 24 - Options on the ACA Import From Insurance Tracking screen

Adding ACA Employee Category Codes

ACA Employee Category Codes are a way to group employees together to track their Measurement, Administrative, and Stability Periods. Your district must manually enter Employee Category Codes in the ACA Employee Category Codes Table. This allows your district to determine the most appropriate Employee Categories for its purposes.

New Hire and Ongoing Employee are the two types of Category Codes. For example, employees categorized as an Ongoing Employee type are those who have been at the district for at least one Measurement Period, whereas employees categorized as New Hire have not.

Best Practice	Before adding Employee Categories, determine what type of description or designation will help you to identify what an employee's Measurement Period and Stability Period is for tracking hours and offering coverage.

Note	The ALE Member determines the months in which the standard Measurement Period starts and ends, provided that the determination must be made on a uniform and consistent basis for all employees in the same category. As an option, ALE Members may elect to add an Administrative Period of no longer than 90 days between the Measurement Period and the Stability Period. In addition, the initial Measurement Period and Administrative Period together cannot extend beyond the last day of the first calendar month beginning on or after the first anniversary of an employee's start date. To learn more about Measurement Periods and Administrative Periods, see *Department of the Treasury Internal Revenue Service Rule 79 FR 8543, 02/12/2014, Shared Responsibility for Employers Regarding Health Coverage* at: https://www.federalregister.gov/articles/2014/02/12/2014-03082/shared-responsibility-for-employers-regarding-health-coverage

Note	Only the ACA Employee Category Code (Description) field and State Code field can be updated once a code is associated with an Employee ACA Status Record in Employee Profile.

To add an ACA Employee Category Code:

1. In the Web interface, go to Human Resources\Employee\EP Setup\CO\AE.
2. Click Add.
3. Configure the ACA Employee Category Maintenance screen (Figure 36). Table 25 describes the options on this screen.
4. Click Save.

Note	If the value in the Length of Administrative Period box plus the value in the Length of Measurement Period box exceeds 14 months, an exception message appears (this message does not prevent you from saving the code). ▪ Click OK.

5. Repeat steps 2 through 4 to add all the ACA Employee Category Codes.

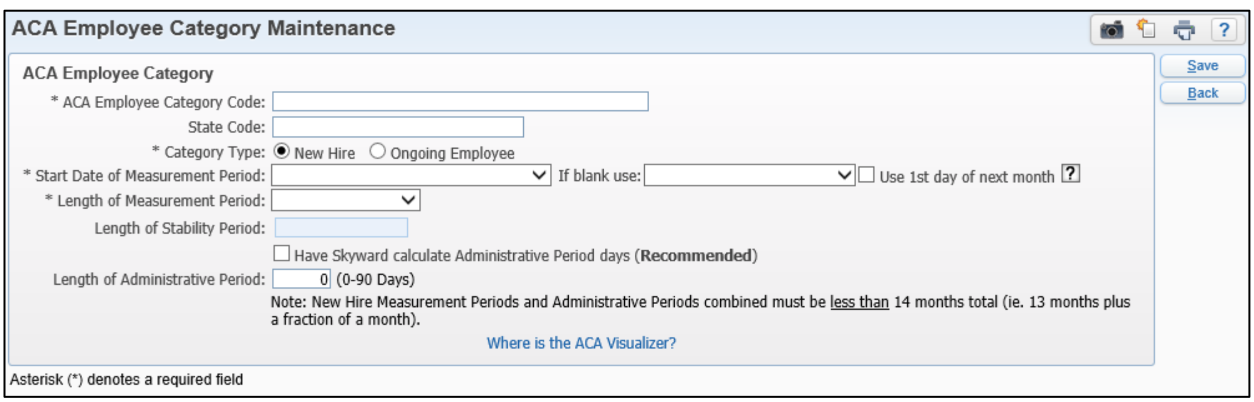


Figure 36 - ACA Employee Category Maintenance screen

Option	Description
ACA Employee Category Code	Description of the Category Code, such as "Full Time Ongoing." You determine the most appropriate codes for your district.

Option	Description
State Code	State Code. You can leave this field blank or you can create a code up to 15 characters long as a user-defined designator. Figure 37 (page 95) shows two examples.
Category Type	Category type. Select either New Hire or Ongoing Employee.
Start Date of Measurement Period	When the Category Type is Ongoing Employee, enter the month and day. When the Category Type is New Hire, select which date field to use. The date field choices include: ▪ Profile Start Date: Typically, the date the employee starts work at the district. ▪ Profile Hire Date: Typically, the date the employee is hired at the district. ▪ Profile Curr Pos Start Date: This date can be used to indicate the date an employee starts working in his or her current position (job). This is helpful if the employee changes jobs during the initial Measurement Period. ▪ Profile Rehire Date: Typically the date an employee is hired again at the district.
If blank use	This field is only available when you select a Category Type of New Hire. Select which date field you want the software to use if the Start Date of Measurement Period is blank for employees with the Category Code.
Use 1st day of next month	This field is only available when you select a Category Type of New Hire. With this check box selected, the software uses the first day of the month following the date selected for the Measurement Period start date.
Length of Measurement Period	Length of Measurement Period. The options range from 3 Months to 12 Months. Select the appropriate length for the Category Code.

Option	Description
Start Date of Stability Period	Start Date of Stability Period. This field is only available when you select a Category Type of Ongoing. In the Month and Day boxes, enter the month and day the Stability Period starts for the Category Code. This is typically the date coverage starts.
Length of Stability Period	Length of Stability Period. The software automatically populates this field based on the selected value in the Length of Measurement Period box.
Have Skyward calculate Administrative Period days (Recommended)	This field is only available when you select a Category Type of New Hire. When you select this check box, the Length of Administrative Period field no longer appears.
Length of Administrative Period	When you select a Category Type of Ongoing, the software automatically populates this field based on the month and day entered in the Length of Stability Period field. When you select a Category Type of New Hire and the Have Skyward calculate Administrative Period days (Recommended) check box is cleared, you can enter a value in the Length of Administrative Period box.

Table 25 - Options on the ACA Employee Category Maintenance screen

Figure 37 shows examples of Category Codes. Your district may use different codes (descriptions and options).

ACA Employee Category

Views: General Filters: BFitts Filter

Description	St. Code	Category Type	Measurement Period Start Date	Measurement Period	Stability Period	Administrative Period
Full Time New Hire 30+ Hrs WK	FTNH	New Hire	Start Date	12 Months	12 Months	0 Days
Full Time Ongoing 30+ Hrs WK		Ongoing Employee	9/1	12 Months	12 Months	30 Days
Part Time New Hire <30 Hrs WK	PTNewHire	New Hire	Start Date	12 Months	12 Months	0 Days
Part Time Ongoing <30 Hrs WK		Ongoing Employee	9/1	12 Months	12 Months	30 Days
Seasonal New Hire 30+ Hrs WK		New Hire	Start Date	12 Months	12 Months	0 Days
Seasonal Ongoing 30+ Hrs WK		Ongoing Employee	9/1	12 Months	12 Months	30 Days
Variable New Hire 30+ Hrs WK		New Hire	Start Date	12 Months	12 Months	0 Days
Variable Ongoing 30+ Hrs WK		Ongoing Employee	9/1	12 Months	12 Months	30 Days

Figure 37 - Example of ACA Employee Category Codes

Configuring ACA Options

You must initially configure several ACA options. WSIPC Washington State districts, set configuration as follows:

- Whether your district is an ALE (Applicable Large Employer) Member.
- Whether your district is Self-Insured.
    - This designation determines if the District Offered Self-Insured Coverage check box is selected in Step 2 of 1094-C/1095-C Processing and if Covered Individuals are included.
- The workweek start day, which is used with certain ACA Reporting options.

To configure ACA options:

1. In the Web interface, go to Human Resources\Payroll\PA Setup\CF\AO.
2. Configure the bottom three options on the ACA Options screen. (Figure 38 shows the configuration for ALE Member districts and Figure 39 shows the configuration for Non-ALE Member districts).

Note	The top option, Track ACA Hours by Date, is selected by default for WSIPC Washington State districts.

3. Click Save.

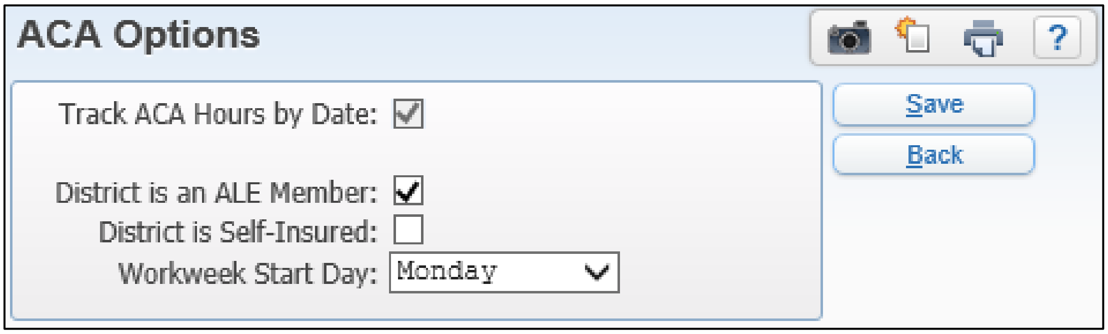


Figure 38 - ACA Options screen example for ALE Member configuration

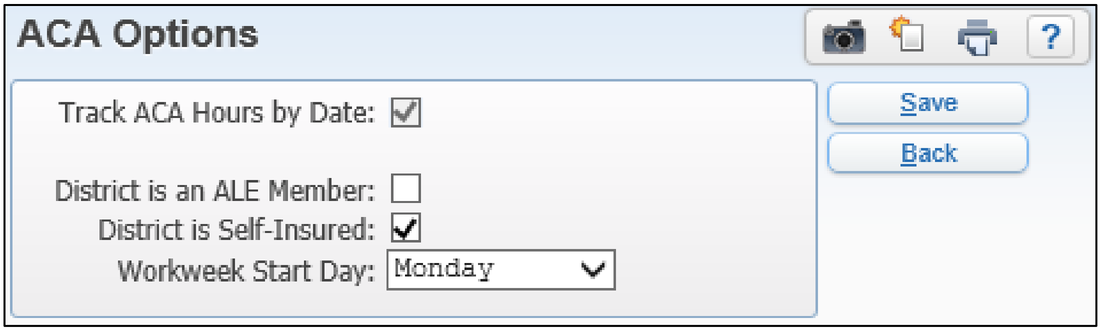


Figure 39 - ACA Options screen example for non-ALE Member that offers employer-sponsored self-insured health coverage configuration

Appendix A - IRS Terms You Should Know

This appendix defines important IRS terms that are used in this Guide. You'll find that this Guide is much more helpful if you are familiar with these terms and their definitions.

Note	These definitions are taken from the *IRS General Instructions for Forms 1094-C and 1095-C*. To learn more about these IRS terms, go to `http://www.irs.gov`.

Applicable Large Employer (ALE)

An ALE is, for a particular calendar year, any single employer, or group of employers treated as an Aggregated ALE Group, that employed an average of at least 50 full-time employees (including full-time equivalent employees) on business days during the preceding calendar year.

Applicable Large Employer Member (ALE Member)

An ALE Member is a single person or Entity that is an Applicable Large Employer, or if applicable, each person or Entity that is a member of an Aggregated ALE Group.

Bona Fide Volunteer

A Bona Fide Volunteer is an employee of a government Entity or tax-exempt organization whose only compensation from that Entity or organization is (1) reimbursement for (or reasonable allowance for) reasonable expenses incurred in the performance of services by volunteers, or (2) reasonable benefits (including length of service awards), and nominal fees, customarily paid by similar Entities in connection with the performance of services by volunteers.

COBRA Continuation Coverage

COBRA continuation coverage is health coverage that is required to be offered under the Consolidated Omnibus Budget Reconciliation Act (COBRA) of 1986 in certain circumstances in which an employee or other individual covered under a Health Plan loses eligibility for coverage under that Health Plan (for example, because the employee terminates employment or has a reduction in hours). COBRA continuation coverage also includes coverage required under any other federal or state law that provides continuation coverage comparable to that provided under COBRA. For additional details, see *section 4980B* and *Regulations sections 54.4980B-1* through *54.4980B-10*.

Dependent

A Dependent is an employee's child, including a child who has been legally adopted or legally placed for adoption with the employee, who has not reached age 26. A child reaches age 26 on the 26th anniversary of the date the child was born and is treated as a dependent for the entire calendar month during which he or she reaches age 26.

For this purpose, a dependent does not include stepchildren, foster children, or a child who does not reside in the United States (or a country contiguous to the United States) and who is not a United States citizen or national. For this purpose, a dependent also does not include a spouse.

Eligible Employer-Sponsored Plan

An Eligible Employer-Sponsored Plan is Group Health Insurance coverage for employees under one of the following plans:

- A Governmental Plan, such as the Federal Employees Health Benefits Program (FEHB)
- An Insured Plan or coverage offered in the small or large group market within a state
- A Grandfathered Health Plan offered in a group market
- A Self-Insured Group Health Plan for employees

Employee

An Employee is an individual who is an employee under the common-law standard for determining employer-employee relationships.

Note	In certain circumstances, an employee may have a break in service (including a break in service due to a termination of employment) during which the individual does not earn hours of service, but upon beginning to earn hours of service again the ALE Member must treat the individual as a continuing employee rather than a new hire for purposes of certain rules under the regulations under section 4980H. See *Regulations sections 54.4980H-3(c)(4)* and *54.4980H-3(d)(6)*. These rules do not impact whether the individual was an employee during the break in service, so the individual should only be treated as an employee during the break in service for purposes of reporting if the individual remained an employee during that period (and had not terminated employment with the ALE Member). **Example:** An employee on unpaid leave during the break in service would be treated as an employee for reporting purposes during the break in service, while a former employee whose employment had been terminated during the break in service would not be treated as an employee for reporting purposes.

To learn how to determine who is an employee, see *IRS Publication 15-A*, *Employer's Supplemental Tax Guide*.

Employee Required Contribution

The Employee Required Contribution is the employee's share of the monthly cost for the lowest-cost self-only minimum essential coverage providing minimum value that is offered to the employee by the ALE Member. The employee share is the portion of the monthly cost that would be paid by the employee for self-only coverage, whether paid through salary reduction or otherwise.

For purposes of determining the amount of the employee's share of the monthly cost, an ALE Member may divide the total cost to the employee for the plan year by the number of months in the plan year. This monthly amount of the employee's share of the cost would then be reported for any months of that plan year that fall within the 2016 calendar year.

For example, if the plan year begins January 1, the ALE Member may determine the amount to report for each month by taking the total annual employee cost for all 12 months and dividing by 12. If the plan year begins April 1, the ALE Member may determine the amount to report for January through March, 2016, by taking the total annual employee cost for the plan year ending March 31, 2016, and dividing by 12 (and reporting that amount for January, February, and March 2016). Then the ALE Member may determine the monthly amount for April through December, 2016 by taking the total annual employee cost for the plan year ending March 31, 2017, and dividing by 12 (and reporting that amount for April through December 2016).

The Employee Required Contribution may not be the amount the employee paid for coverage. For additional rules on determining the amount of the Employee Required Contribution, including for cases in which an ALE Member makes available certain HRA contributions, Cafeteria Plan contributions, wellness program incentives, and opt-out payments, see *Regulations sections 1.5000A-3(e)(3)(ii) and 1.36B-2(c)(3)(v)(A)*. Also see *Notice 2015-87*.

Full-Time Employee

For purposes of Forms 1094-C and 1095-C, the term "full-time employee" means a full-time employee as defined under section 4980H and the related regulations, rather than any other definition of that term that the ALE Member may use for other purposes. Accordingly, a full-time employee is an employee who, for a calendar month, is determined to be a full-time employee under either the Monthly Measurement Method or the Look-back Measurement Method (as applicable to that employee). The Monthly Measurement Method and the Look-back Measurement Method are the two methods provided under the section 4980H regulations for determining whether an employee has sufficient hours of service to be a full-time employee.

Under the Monthly Measurement Method, a full-time employee is an employee who was employed an average of at least 30 hours of service per week with the ALE Member during a calendar month. Under the Look-back Measurement Method, an employee is a full-time employee for each month of the Stability Period selected by the ALE Member if the employee was employed an average of least 30 hours of service per week with the ALE Member during the Measurement Period preceding that Stability Period. (The Look-back Measurement Method for identifying full-time employees is available only for purposes of determining and computing liability under section 4980H, and not for purposes of determining if the employer is an Applicable Large Employer.) For purposes of both methods, 130 hours of service in a calendar month is treated as the monthly equivalent of at least 30 hours of service per week.

An ALE Member must report complete information for all 12 months of the calendar year for any of its employees who were full-time employees for one or more months of the calendar year. To learn more about the identification of full-time employees, including discussion of the Monthly Measurement Method and the Look-back Measurement Method, and the rules for when an ALE Member may use one or both methods, see *Regulations sections 54.4980H-1(a)(21) and 54.4980H-3* and *Notice 2014-49, 2014-41 I.R.B. 66* (describing a proposed approach to the application of the look-back measurement method in situations in which the Measurement Period applicable to an employee changes).

Note	A former employee (for example, a retiree) is not a full-time employee for any month after termination of employment with the ALE Member. However, if the former employee was a full-time employee for any month of the calendar year (for example, before retiring mid-year), the ALE Member must complete information in Part II of Form 1095-C for all 12 months of the calendar year, using the appropriate codes.

Tip	An ALE Member need not file a Form 1095-C for an individual who for each month of a calendar year is either not an employee of the ALE Member or is an employee in a Limited Non-Assessment Period with respect to section 4980H(b). However, for the months in which the employee was an employee of the ALE Member, such an employee would be included in the total employee count reported on Form 1094-C, Part III, column (c). Also, if during the Limited Non-Assessment Period the employee enrolled in coverage under a Self-Insured Employer-Sponsored Plan, the ALE Member must file a Form 1095-C for the employee to report coverage information for the year.

Full-time Equivalent Employees

Full-time Equivalent Employees are a combination of employees, each of whom individually is not treated as a full-time employee because he or she is not employed on average at least 30 hours of service per week with an employer, but who, in combination, are counted as the equivalent of a full-time employee solely for purposes of determining whether the employer is an ALE. For rules on how to determine full-time equivalent employees, see *Regulations section 54.4980H-2(c)*.

Hours of Service

An Hour Of Service is each hour for which an employee is paid, or entitled to payment, for the performance of duties for the employer, and each hour for which an employee is paid, or entitled to payment, for a period of time during which no duties are performed due to vacation, holiday, illness, incapacity (including disability), layoff, jury duty, military duty, or leave of absence.

Go to `http://www.irs.gov/irb/2014-13_IRB/ar09.html` to learn how to determine hours of service for categories of employees for whom the general rules for determining hours of service may present special difficulties, and to learn about certain categories of work hours associated with some positions of employment.

Limited Non-Assessment Period

A Limited Non-Assessment Period generally refers to a period during which an ALE Member is not subject to an assessable payment under section 4980H(a), and in certain cases section 4980H(b), for a full-time employee, regardless of whether that employee is offered health coverage during that period.

The first five periods described below are Limited Non-Assessment Periods with respect to sections 4980H(a) and 4980H(b) only if the employee is offered health coverage by the first day of the first month following the end of the period. Also, the first five periods described below are Limited Non-Assessment Periods for section 4980H(b) only if the health coverage that is offered at the end of the period provides minimum value. To learn more about Limited Non-Assessment Periods and the application of section 4980H, see *Regulations section 54.4980H-1(a)(26)*.

- **First Year as ALE Period.** January through March of the first calendar year in which an employer is an ALE, but only for an employee who was not offered health coverage by the employer at any point during the prior calendar year.

- **Waiting Period under the Monthly Measurement Method.** If an ALE Member is using the monthly measurement method to determine whether an employee is a full-time employee, the period beginning with the first full calendar month in which the employee is first otherwise (but for completion of the waiting period) eligible for an offer of health coverage and ending no later than two full calendar months after the end of that first calendar month.

- **Waiting Period under the Look-back Measurement Method.** If an ALE Member is using the Look-back Measurement Method to determine whether an employee is a full-time employee and the employee is reasonably expected to be a full-time employee at his or her start date, the period beginning on the employee's start date and ending not later than the end of the employee's third full calendar month of employment.

- **Initial Measurement Period and Associated Administrative Period under the Look-back Measurement Method.** If an ALE Member is using the Look-back Measurement Method to determine whether a new employee is a full-time employee, and the employee is a variable hour employee, seasonal employee or part-time employee, the initial Measurement Period for that employee and the Administrative Period immediately following the end of that initial Measurement Period.

- **Period Following Change in Status that Occurs during Initial Measurement Period Under the Look-back Measurement Method.** If an ALE Member is using the Look-back Measurement Method to determine whether a new employee is a full-time employee, and, as of the employee's start date, the employee is a variable hour employee, seasonal employee or part-time employee, but, during the initial Measurement Period, the employee has a change in employment status such that, if the employee had begun employment in the new position or status, the employee would have reasonably been expected to be a full-time employee, the period beginning on the date of the employee's change in employment status and ending not later than the end of the third full calendar month following the change in employment status. If the employee is a full-time employee based on the initial Measurement Period and the associated Stability Period starts sooner than the end of the third full calendar month following the change in employment status, this Limited Non-Assessment Period ends on the day before the first day of that associated Stability Period.

- **First Calendar Month of Employment.** If the employee's first day of employment is a day other than the first day of the calendar month, then the employee's first calendar month of employment is a Limited Non-Assessment Period.

Minimum Essential Coverage (MEC)

For the purpose of 1094-C and 1095-C ACA Reporting, Minimum Essential Coverage (MEC) refers to health coverage under an eligible Employer-Sponsored Plan. To learn about minimum essential coverages, see "Minimum Essential Coverage" in *IRS Publication 974*.

Minimum Value

A Minimum Value Plan is a plan paying at least 60 percent of the costs of benefits for a standard population and provides substantial coverage of inpatient hospitalization services and physician services.

Offer of Health Coverage

An Offer of Health Coverage is an offer to an employee providing the employee an effective opportunity to enroll in the health coverage (or to decline that coverage) at least once for each plan year.

An employer makes an offer of health coverage to an employee for the plan year if it continues the employee's election of coverage from a prior year, but provides the employee an effective opportunity to opt out of the health coverage. If an employer provides health coverage to an employee but does not provide the employee an effective opportunity to decline the coverage, the employer is treated as having made an offer of health coverage to the employee only if that health coverage provides minimum value and does not require an employee contribution for the coverage for any calendar month of more than 9.5 percent of a monthly amount determined as the mainland Federal Poverty Line for a single individual for the applicable calendar year, divided by 12.

For purposes of reporting, an offer to a spouse includes an offer to a spouse who is subject to a reasonable, objective condition, regardless of whether the spouse meets the reasonable, objective condition. For example, an offer of coverage that is available to a spouse only if the spouse certifies that the spouse does not have access to health coverage from another employer, is treated as an offer of coverage to the spouse for reporting purposes.

Note	This treatment is for reporting purposes only, and generally does not affect the spouse's eligibility for the premium tax credit if the spouse did not meet the condition and therefore did not have an actual offer of coverage. A conditional offer to a spouse is reported by entering code 1J or 1K (as applicable) on line 14 of Form 1095-C.

An ALE Member offers health coverage for a month only if it offers health coverage that would provide coverage for every day of that calendar month. For reporting purposes, this means that an offer of coverage does not occur for a month if an employee's employment terminates before the last day of a calendar month and the health coverage also ends before the last day of that calendar month (or for an employee who didn't enroll in coverage, but the coverage would have ended if the employee had enrolled in coverage.)

Note	Code 2B may be applicable in these circumstances to indicate that the employer is treated as having offered coverage for the entire month for purposes of Section 4980H. To learn about this code, see "Appendix C - Code Series 2, Section 4980H Safe Harbor Codes and Other Relief for ALE Members" (page 111).

An ALE Member offers health coverage to an employee if it, or another employer in the Aggregated ALE Group, or a third party such as a multi-employer or single employer Taft-Hartley Plan, a multiple employer welfare arrangement (MEWA), or, in certain cases, a staffing firm, offers health coverage on behalf of the employer.

Qualifying Offer

A Qualifying Offer is an offer of MEC providing minimum value to one or more full-time employees for all calendar months during the calendar year for which the employee was a full-time employee for whom a Section 4980H assessable payment could apply, with an Employee Required Contribution for each month not exceeding 9.5 percent of the mainland single Federal Poverty Line divided by 12, provided that the offer includes an offer of MEC to the employee's spouse and dependents (if any).

Appendix B - Code Series 1, Offer of Coverage

You enter Series 1 Codes in the Offer of Coverage box on the 1095-C Maintenance screen (Figure 22 on page 63 and Table 15 on page 64) when you add an ACA Information Record. To learn how to add a 1095-C Record, see "Entering an ACA 1095-C Record" (page 62).

Series 1 Codes describe the coverage that is offered to the employee and his or her spouse and dependent(s), if any exist. This information is related to the employee and his or her spouse's and dependents' eligibility for coverage subsidized by a premium tax credit.

You must report the applicable Series 1 Code for each calendar month. If the same code applies for all 12 calendar months, you enter the applicable code once in the employee's January ACA 1095 Record. You must enter a code even if the employee was not a full-time employee for one or more of the calendar months.

During the 1095-C Reporting process in Skyward's School Management System, this code is entered on line 14 of Form 1095-C. Table 26 describes each Series 1 Code.

Indicator Code for Employee Offer and Coverage (Form 1095-C, Line 14)	Description
1A	**Qualifying Offer:** Minimum essential coverage providing minimum value offered to full-time employee with Employee Required Contribution equal to or less than 9.5% (as adjusted) of mainland single Federal Poverty Line and at least minimum essential coverage offered to spouse and dependent(s). **Tip:** An employer can use this code to report for specific months for which a Qualifying Offer was made, even if the employee did not receive a Qualifying Offer for all 12 months of the calendar year. However, an ALE Member may not use the Alternative Furnishing Method for an employee who did not receive a Qualifying Offer for all 12 calendar months. To learn more about the Alternative Method of Furnishing Form 1095-C to Employees under the Qualifying Offer Method, see the *IRS General Instructions for Forms 1094-C and 1095-C* at: http://www.irs.gov
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]). Do not use code 1D if the coverage for the spouse was offered conditionally. Instead, use code 1J.
1E	Minimum essential coverage providing minimum value offered to employee and at least minimum essential coverage offered to dependent(s) and spouse. Do not use code 1E if the coverage for the spouse was offered conditionally. Instead, use code 1K.

Indicator Code for Employee Offer and Coverage (Form 1095-C, Line 14)	Description
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 for at least one month of the calendar year to an individual who was not an employee for any month of the calendar year or to an 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) who enrolled in self-insured coverage for one or more months of the calendar year. **Note:** Code 1G applies for the entire year or not at all. Therefore, if code 1G applies, an ALE Member must enter code 1G on line 14 in the “all 12 Months” column or in each separate monthly box (for all 12 months).
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 No longer applicable	Code reserved for future use by the IRS. 2015 Description: Qualified Offer Transition Relief 2015: Employee (and spouse or dependents) received no offer of coverage, received an offer that is not a qualified offer, or received a qualified offer for less than 12 months. **Note:** This code should not be used for reporting after 2015.

Indicator Code for Employee Offer and Coverage (Form 1095-C, Line 14)	Description
1J	Minimum essential coverage providing minimum value offered to employee and at least minimum essential coverage conditionally offered to spouse; minimum essential coverage not offered to dependent(s). Conditional offer of spousal coverage is described in "Offer of Health Coverage" (page 105). **Note:** This code should not be used for reporting before 2016.
1K	Minimum essential coverage providing minimum value offered to employee; at least minimum essential coverage offered to dependents; and at least minimum essential coverage conditionally offered to spouse. Conditional offer of spousal coverage is described in "Offer of Health Coverage" (page 105). **Note:** This code should not be used for reporting before 2016.

Table 26 - Series 1 Codes and descriptions for employee offer and coverage

Appendix C - Code Series 2, Section 4980H Safe Harbor Codes and Other Relief for ALE Members

Enter Series 2 Codes in the Safe Harbor box on the 1095-C Maintenance screen (Figure 22 on page 63 and Table 15 on page 64) when you add a 1095-C Record. To learn how to add a 1095-C Record, see "[Entering an ACA 1095-C Record](#)" (page 62).

For each calendar month, you enter the applicable Series 2 Code. If the same code applies for all 12 calendar months, you enter the applicable code once in the employee's January ACA Information Record. If no codes apply for a calendar month, you leave the Safe Harbor box on the 1095-C Maintenance screen (Figure 22 on page 63 and Table 15 on page 64) blank for that month.

Code Series 2 indicator codes are entered to report for one or more months of the calendar year that one of the following situations applied to the employee.

- The employee was not employed or was not a full-time employee
- The employee enrolled in the minimum essential coverage offered
- The employee was in a Limited Non-Assessment Period with respect to section 4980H(b)
- The ALE Member met one of the section 4980H affordability safe harbors with respect to this employee
- The ALE Member was eligible for multiemployer interim rule relief for this employee

During the 1095-C Reporting process in Skyward's School Management System, this code is entered on line 16 of Form 1095-C. Table 27 describes each Series 2 Code.

Note	An Affordability Safe Harbor Code should not be entered on line 16 for any month that the ALE Member did not offer minimum essential coverage to at least 95% of its full-time employees and their dependents (that is, any month for which the ALE Member selected the "No" check box on Form 1094-C, Part III, column [a]).

Section 4980H Safe Harbor Codes and Other Relief for Employers (Form 1095-C, Line 16)	Description
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 is an employee of the ALE Member on any day of the month. Do not use Code 2A for the month during which an employee terminates employment with the ALE Member.
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). For 2015 Reporting: Also enter Code 2B 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 it provided minimum value.

Section 4980H Safe Harbor Codes and Other Relief for Employers (Form 1095-C, Line 16)	Description
2C	Employee enrolled in health coverage offered. Enter code 2C for any month in which the employee enrolled for each day of the month in health coverage offered by the ALE Member, regardless of whether any other code in Code Series 2 might also apply (for example, the code for a Section 4980H affordability Safe Harbor) except as provided below: ▪ Do not enter code 2C in line 16 for any month in which the multiemployer interim rule relief applies (enter code 2E). ▪ Do not enter code 2C in line 16 if code 1G is entered in line 14. ▪ Do not enter code 2C in line 16 for any month in which a terminated employee is enrolled in COBRA continuation coverage or other post-employment coverage (enter code 2A). ▪ Do not enter code 2C in line 16 for any month in which the employee enrolled in coverage that was not minimum essential coverage.
2D	Employee in a Section 4980H(b) Limited Non-Assessment Period. Enter Code 2D for any month during which an employee is in a Section 4980H(b) Limited Non-Assessment Period. 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 ALE Member 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 Section 4980H(b) Limited Non-Assessment Period).

Section 4980H Safe Harbor Codes and Other Relief for Employers (Form 1095-C, Line 16)	Description
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 in "Offer of Health Coverage" (page 105). **Note:** Although ALE Members may use the section 4980H affordability safe harbors to determine affordability for purposes of the multiemployer arrangement interim guidance, an ALE Member eligible for the relief provided in the multiemployer arrangement interim guidance for a month for an employee should enter code 2E (multiemployer interim rule relief), and not codes 2F, 2G, or 2H (codes for section 4980H affordability safe harbors).
2F	Section 4980H affordability Form W-2 Safe Harbor. Enter Code 2F if the ALE Member 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 ALE Member 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 ALE Member 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 ALE Member 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).

Section 4980H Safe Harbor Codes and Other Relief for Employers (Form 1095-C, Line 16)	Description
2I	Code reserved for future use by the IRS. 2015 Description: Non-calendar year transition relief applies to this employee. Enter code 2I if non-calendar year transition relief for Section 4980H(b) applies to this employee for the month. For a description of this relief, see the *Form 1094-C and 1095-C Instructions* under *Section 4980H Transition Relief for 2015* and *2015 Section 4980H(b) Transition Relief for Employers with Non-Calendar Year Plans (Form 1095-C, line 16, code 2I)* at: `http://www.irs.gov` **Note:** Do not use this code for reporting after 2015.

Table 27 - Series 2 Codes and descriptions for Section 4980H Safe Harbor Codes and other relief for employers

Appendix D - Useful Websites

Internal Revenue Service
http://www.irs.gov

- Instructions for Forms 1094-C and 1095-C
- Affordable Care Act Tax Provisions for Small Employers
- Affordable Care Act Tax Provisions for Large Employers
- Questions and Answers on Reporting of Offers of Health Insurance Coverage by Employers (Section 6056)
- Questions and Answers on Information Reporting by Health Coverage Providers (Section 6055)
- Questions and Answers on Employer Shared Responsibility Provisions Under the Affordable Care Act

Federal Register
https://www.federalregister.gov

- Final Regulations on the Employer Shared Responsibility provisions under Section 4980H of the Internal Revenue Code

United States Department of Labor Affordable Care Act Information
http://www.dol.gov/ebsa/healthreform

Appendix E - Sample Data Mining Reports

The process described in "Identifying Average Hours Worked" (page 9) discusses using Data Mining to assist you in identifying the average number of hours worked by employees. Below are two examples of a Data Mining Report Template used to identify employee work hours, the first for hours as paid, and the second used to identify employee work hours as earned.

Identifying Hours Worked as Paid

The example report illustrated in the following figures depicts the report template you might build to identify hours worked from an employee's paychecks.

Figure 40 shows the Report Information tab for the ACA - Hours Worked Report. Reporting for ACA purposes must be done for any employee who is considered full-time in any given month. In order to capture complete information, the Employee Status option is set to Both. The example report is intended to draw information from several paychecks and to include some fields from the checks, so the Report Orientation option is set to Landscape and the Driver Table option is set to Profile.

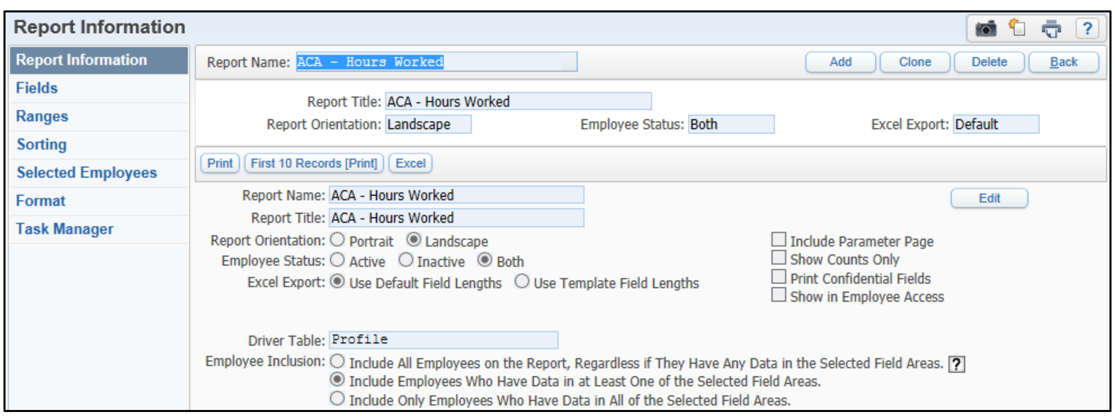


Figure 40 - Report Information tab for the ACA - Hours Worked Report

Figure 41 shows the Fields tab with the list of fields selected for this example report. The structure of the example report follows the structure of the Average Hours Worked Report (Full Name, Pay Code, Check Dates, Check Type, Pay Hours, and Work Hours) to provide consistency, but includes the additional fields that are not available on the Average Hours Worked Report (Active, Employee Type Code, and Name Key).

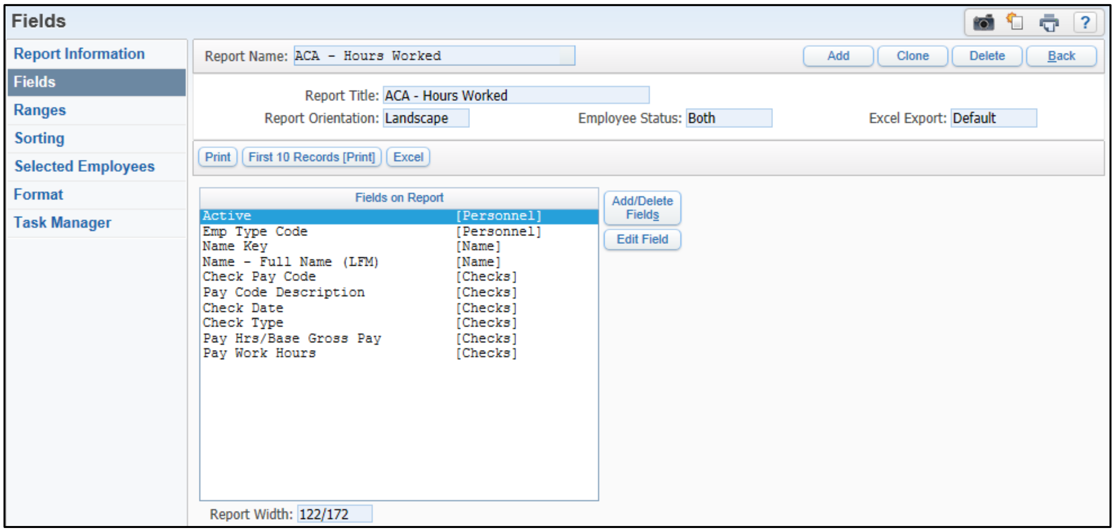


Figure 41 - Fields tab with the selected fields for the ACA - Hours Worked Report

Figure 42 shows the Ranges tab with the Check Types of Regular, Quick Void, Manual, and Manual Void (not shown) selected.

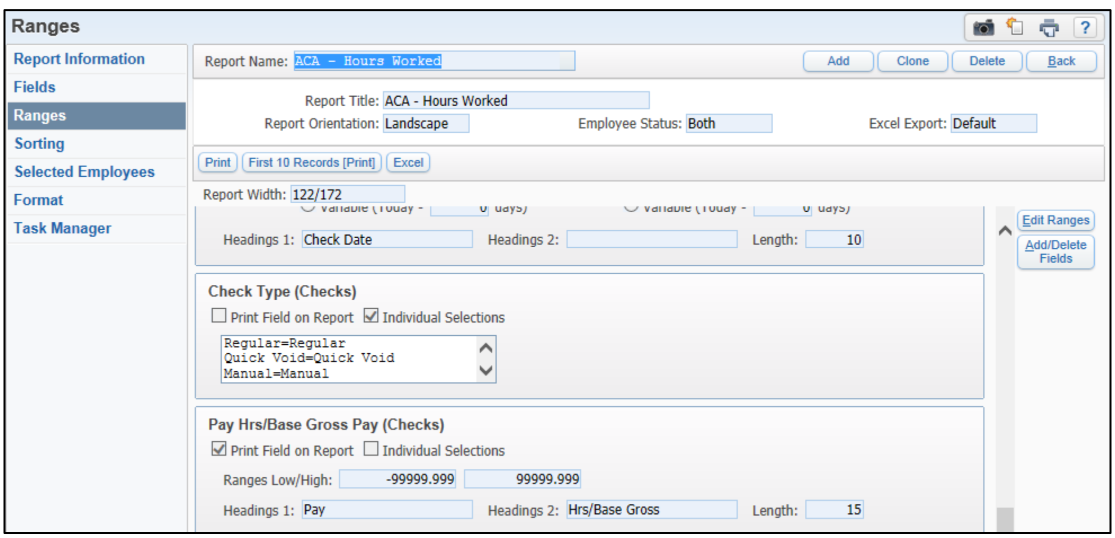


Figure 42 - Ranges tab with Regular, Quick Void, Manual, and Manual Void selected for Check Type

Figure 43 shows a portion of the Excel report for this example. You might find it helpful to restrict the data by defining a range or making individual selections for other fields on the report. For example, you might want to restrict the report by Check Date. You may also find it useful to include the Social Security Number. In addition, you may prefer to query by Period Ending Date, which is also an option in Data Mining.

	A	B	C	D	E	F	G	H	I	J
1	Active	Emp Type Code	Nalphakey	Full Name	Check Pay Code	Check Pay Code Desc	Check Date	Check Type	Pay Hrs/ Base Gross	Work Hours
2	Y	1MA	BALL CRY000	BALL, CRYSTA	C012	SPEC ED TEACHER	09/30/2015	Regular	0.6	85.5
3	Y	1MA	BALL CRY000	BALL, CRYSTA	C012	SPEC ED TEACHER	09/30/2015	Regular	0.4	57
4	Y	1MA	BALL CRY000	BALL, CRYSTA	C403A	SUPPLEMENT	09/30/2015	Regular	1	0.02
5	Y	1MA	BALL CRY000	BALL, CRYSTA	C012	SPEC ED TEACHER	10/30/2015	Regular	0.6	94.5
6	Y	1MA	BALL CRY000	BALL, CRYSTA	C012	SPEC ED TEACHER	10/30/2015	Regular	0.4	63
7	Y	1MA	BALL CRY000	BALL, CRYSTA	C403A	SUPPLEMENT	10/30/2015	Regular	1	0.01
8	Y	1MA	BALL CRY000	BALL, CRYSTA	T013	Teacher Xtra Hr	10/30/2015	Regular	1.2	1.2
9	Y	1MA	BALL CRY000	BALL, CRYSTA	T013	Teacher Xtra Hr	10/30/2015	Regular	0.8	0.8
10	Y	1MA	BALL CRY000	BALL, CRYSTA	C012	SPEC ED TEACHER	11/30/2015	Regular	0.6	81
11	Y	1MA	BALL CRY000	BALL, CRYSTA	C012	SPEC ED TEACHER	11/30/2015	Regular	0.4	54
12	Y	1MA	BALL CRY000	BALL, CRYSTA	C403A	SUPPLEMENT	11/30/2015	Regular	1	0.01
13	Y	1MA	BALL CRY000	BALL, CRYSTA	T013	Teacher Xtra Hr	11/30/2015	Regular	3.6	3.6
14	Y	1MA	BALL CRY000	BALL, CRYSTA	T013	Teacher Xtra Hr	11/30/2015	Regular	2.4	2.4
15	Y	1MA	BALL CRY000	BALL, CRYSTA	C012	SPEC ED TEACHER	12/18/2015	Regular	0.6	63
16	Y	1MA	BALL CRY000	BALL, CRYSTA	C012	SPEC ED TEACHER	12/18/2015	Regular	0.4	42
17	Y	1MA	BALL CRY000	BALL, CRYSTA	C403A	SUPPLEMENT	12/18/2015	Regular	1	0.02
18	Y	1MA	BALL CRY000	BALL, CRYSTA	T013	Teacher Xtra Hr	12/18/2015	Regular	1.8	1.8
19	Y	1MA	BALL CRY000	BALL, CRYSTA	T013	Teacher Xtra Hr	12/18/2015	Regular	1.2	1.2
20	Y	1MA	BALL CRY000	BALL, CRYSTA	C012	SPEC ED TEACHER	01/29/2016	Regular	0.6	85.5
21	Y	1MA	BALL CRY000	BALL, CRYSTA	C012	SPEC ED TEACHER	01/29/2016	Regular	0.4	57
22	Y	1MA	BALL CRY000	BALL, CRYSTA	C403A	SUPPLEMENT	01/29/2016	Regular	1	0.01
23	Y	1MA	BALL CRY000	BALL, CRYSTA	T013	Teacher Xtra Hr	01/29/2016	Regular	1.8	1.8

Figure 43 - Excel version of the example report

Figure 44 shows a portion of the Excel report for this example after subtotals are added to calculate each employee's total work hours.

Tip	Add a formula to calculate each employee's average work hours per week (similar to the Average Hours Worked Report).

	A	B	C	D	E	F	G	H	I	J	K
1	Active	Emp Type Code	Nalphakey	Full Name	Check Pay Code	Check Pay Code Desc	Check Date	Check Type	Pay Hrs/ Base Gross	Work Hours	Average Hrs/ Week
45	Y	1MA	BALL CRY000	BALL, CRYSTA	C012	SPEC ED TEACHER	06/30/2016	Regular	0.6	58.5	
46	Y	1MA	BALL CRY000	BALL, CRYSTA	C012	SPEC ED TEACHER	06/30/2016	Regular	0.4	39	
47	Y	1MA	BALL CRY000	BALL, CRYSTA	C403A	SUPPLEMENT	06/30/2016	Regular	1	0.02	
48	Y	1MA	BALL CRY000	BALL, CRYSTA	T013	Teacher Xtra Hr	06/30/2016	Regular	0.9	0.9	
49	Y	1MA	BALL CRY000	BALL, CRYSTA	T013	Teacher Xtra Hr	06/30/2016	Regular	0.6	0.6	
50	Y	1MA	BALL CRY000	BALL, CRYSTA	C012	SPEC ED TEACHER	07/29/2016	Regular	0.6	0	
51	Y	1MA	BALL CRY000	BALL, CRYSTA	C012	SPEC ED TEACHER	07/29/2016	Regular	0.4	0	
52	Y	1MA	BALL CRY000	BALL, CRYSTA	C403A	SUPPLEMENT	07/29/2016	Regular	1	0.01	
53	Y	1MA	BALL CRY000	BALL, CRYSTA	C012	SPEC ED TEACHER	08/31/2016	Regular	0.6	0	
54	Y	1MA	BALL CRY000	BALL, CRYSTA	C012	SPEC ED TEACHER	08/31/2016	Regular	0.4	0	
55	Y	1MA	BALL CRY000	BALL, CRYSTA	C403A	SUPPLEMENT	08/31/2016	Regular	1	0.02	
56			**BALL CRY000 Total**							**1379.67**	**26.53**
57	Y	1MA	BALLOCRI000	BALLO, CRISTINE	C012	SPEC ED TEACHER	09/30/2015	Regular	0.65	92.62	
58	Y	1MA	BALLOCRI000	BALLO, CRISTINE	C012	SPEC ED TEACHER	09/30/2015	Regular	0.35	49.88	

Figure 44 - Excel version of the example report with subtotals added at each change in Nalphakey and a formula added to column J to calculate the average work hours per week

Identifying Hours Worked as Earned

The example report illustrated in the following figures depicts the report template you can build to identify hours worked as earned based on Washington State retirement hours.

Figure 45 shows the Report Information tab for the ACA - Hours Worked (as Earned) Report. Reporting for ACA purposes must be done for any employee who is considered full-time in any given month. In order to capture complete information, the Employee Status option is set to Both. The example report is intended to draw information from several paychecks and to include several Washington State retirement fields. The Report Orientation option is set to Landscape and the Driver Table option is set to Profile.

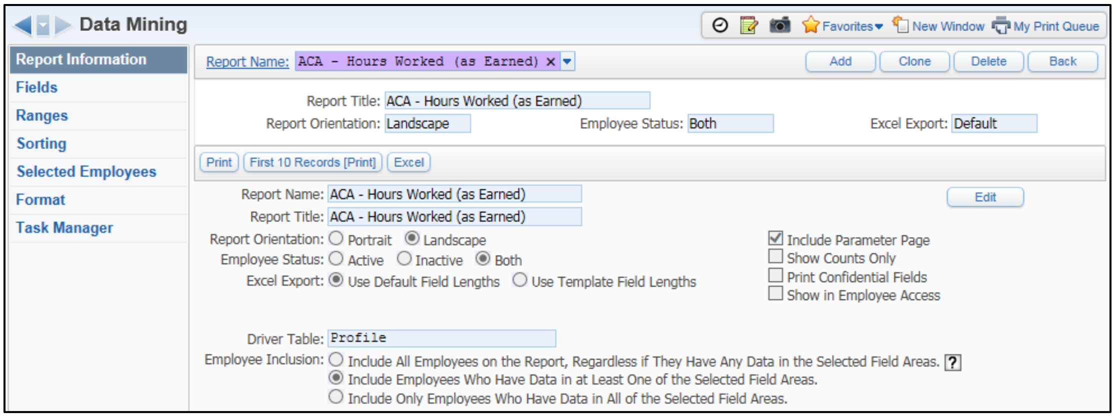


Figure 45 - Report Information tab for the ACA - Hours Worked (as Earned) Report

Figure 46 shows the Fields tab with the list of fields selected for this example report. The fields include WA Retirement Transaction fields in order to report hours as earned (Earn Period, Transaction Source, Misc Char, Ret Comp Hours, and Ret Comp Days).

Note	The Ret Comp Days field has been included in this example in order to capture time reported for any TRS Plan 1 members. TRS Plan 1 reports in days not hours, so the Ret Comp Hours is zero. These days must be manually converted to hours.

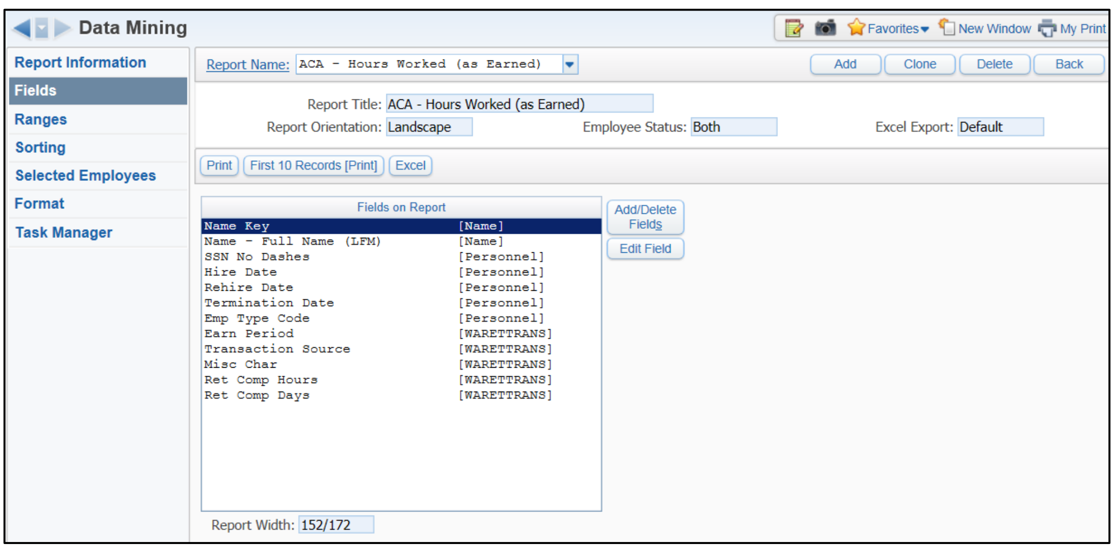


Figure 46 - Fields tab with the selected fields for the ACA - Hours Worked (as Earned) Report

Figure 47 shows the Ranges tab with an Employee Type of Cert Sub selected as well as a retirement earning period of September 2016 through August 2017.

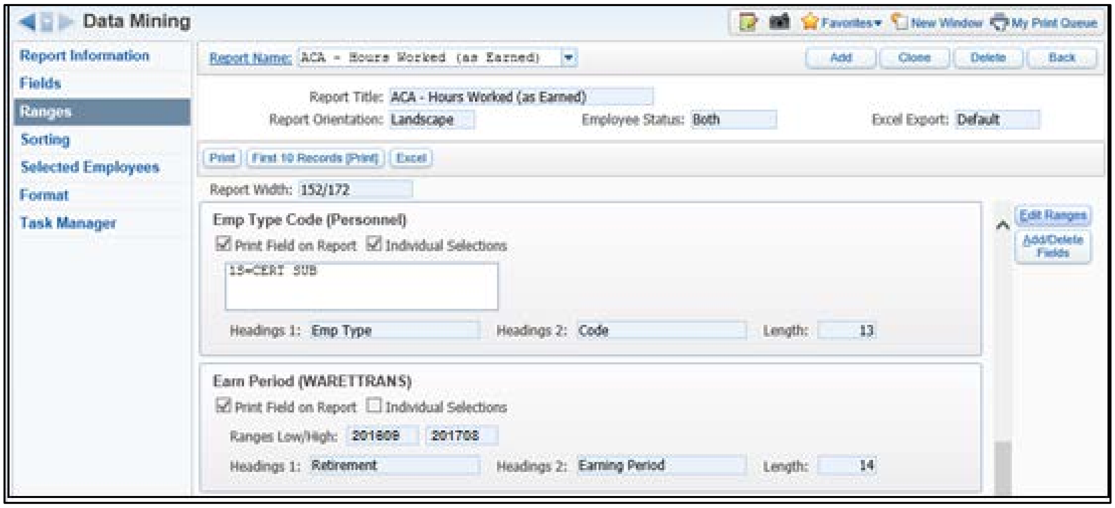


Figure 47 - Ranges tab with Cert Sub selected for Employee Type Code and September 2016 to August 2017 selected for the Retirement Earning Period

Figure 48 shows a portion of the Excel report for this example using 2016/2017 dates.

	A	B	C	D	E	F	G	H	I	J	K
1	Nalphakey	Full Name	SSN No Dashes	Hire Date	Rehire Date	Termination Date	Emp Type Code	Retirement Earning Period	Retirement Source	Retirement Misc Char	Retirement Hours
2	LARKSSUS000	LARKSEN, SUSAN	531525405	02/01/2005			15	201609	PayItem	5013	7.5
3	LARKSSUS000	LARKSEN, SUSAN	531525405	02/01/2005			15	201611	PayItem	5013	60
4	LARKSSUS000	LARKSEN, SUSAN	531525405	02/01/2005			15	201611	PayItem	5013	15
5	LARKSSUS000	LARKSEN, SUSAN	531525405	02/01/2005			15	201612	PayItem	5013	75
6	LARKSSUS000	LARKSEN, SUSAN	531525405	02/01/2005			15	201701	PayItem	5013	7.5
7	LARKSSUS000	LARKSEN, SUSAN	531525405	02/01/2005			15	201703	PayItem	5013	75
8	LARKSSUS000	LARKSEN, SUSAN	531525405	02/01/2005			15	201704	PayItem	5013	45
9	LARKSSUS000	LARKSEN, SUSAN	531525405	02/01/2005			15	201704	PayItem	5013	82.5
10	LARKSSUS000	LARKSEN, SUSAN	531525405	02/01/2005			15	201705	PayItem	5013	101.3
11	LARKSSUS000	LARKSEN, SUSAN	531525405	02/01/2005			15	201706	PayItem	5013	48.8
12	LASS KAR000	LASS,KAREN	434225656	04/05/2011			15	201611	PayItem	5013	22.5
13	LASS KAR000	LASS,KAREN	434225656	04/05/2011			15	201612	PayItem	5013	75
14	LASS KAR000	LASS,KAREN	434225656	04/05/2011			15	201703	PayItem	5013	75
15	LASS KAR000	LASS,KAREN	434225656	04/05/2011			15	201704	PayItem	5013	45
16	LASS KAR000	LASS,KAREN	434225656	04/05/2011			15	201704	PayItem	5013	41.3
17	LASS KAR000	LASS,KAREN	434225656	04/05/2011			15	201705	PayItem	5013	123.8
18	LASS KAR000	LASS,KAREN	434225656	04/05/2011			15	201706	PayItem	5013	52.5

Figure 48 - Excel version of the ACA - Hours Worked (as Earned) Report

Figure 49 shows a portion of the Excel report for this example after subtotals are added to calculate each employee's average hours worked per month.

Tip	Add a formula to calculate each employee's average work hours per month and/or per week.

	A	B	C	D	E	F	G	H	I	J	K	L
1	**Nalphakey**	**Full Name**	**SSN No Dashes**	**Hire Date**	**Rehire Date**	**Termination Date**	**Emp Type Code**	**Retirement Earning Period**	**Retirement Source**	**Retirement Misc Char**	**Retirement Hours**	**Avg Hrs/ Month**
2	LARKSSUS000	LARKSEN, SUSAN	531525405	02/01/2005			15	201609	PayItem	5013	7.5	
3	LARKSSUS000	LARKSEN, SUSAN	531525405	02/01/2005			15	201611	PayItem	5013	60	
4	LARKSSUS000	LARKSEN, SUSAN	531525405	02/01/2005			15	201611	PayItem	5013	15	
5	LARKSSUS000	LARKSEN, SUSAN	531525405	02/01/2005			15	201612	PayItem	5013	75	
6	LARKSSUS000	LARKSEN, SUSAN	531525405	02/01/2005			15	201701	PayItem	5013	7.5	
7	LARKSSUS000	LARKSEN, SUSAN	531525405	02/01/2005			15	201703	PayItem	5013	75	
8	LARKSSUS000	LARKSEN, SUSAN	531525405	02/01/2005			15	201704	PayItem	5013	45	
9	LARKSSUS000	LARKSEN, SUSAN	531525405	02/01/2005			15	201704	PayItem	5013	82.5	
10	LARKSSUS000	LARKSEN, SUSAN	531525405	02/01/2005			15	201705	PayItem	5013	101.3	
11	LARKSSUS000	LARKSEN, SUSAN	531525405	02/01/2005			15	201706	PayItem	5013	48.8	
12	**LARKSSUS000 Total**										517.6	51.76

Figure 49 - Excel version of the example report with subtotals added at each change in Nalphakey and a formula added to column K to calculate the average number of hours worked per month

Caution	There are some employees who are not subject to retirement (such as students). These employees do not have any records in the Washington Retirement Transactions. Therefore, you must use other reporting methods to track their work hours.

Appendix F - Processing Lists

Processing Lists is a feature available in Employee Data Mining that allows you to create a list of employees based on the selected Data Mining Report Template. You can then use this list of employees to run other reports in other areas of the software, such as the ACA Status Mass Process Utility as well as other Data Mining Reports. With Processing Lists, you can create a specific list of employees that you couldn't create using the low and high range values on reports.

Note	Processing lists can also be created in the Employee Browse, 1095 Tracker Browse and the ACA Hours Tracker Browse by clicking the Processing List button .

Printing a report using Processing Lists involves three processes:

1. Creating a Processing List in Data Mining.
2. Viewing and maintaining a Processing List.
3. Selecting a Processing List.

To learn more about creating, maintaining, and selecting Processing Lists, see "Printing a Report Using a Processing List" in the *WSIPC Guide to Employee Data Mining*.

This section provides examples of how Processing Lists can help you efficiently enter data on an employee's ACA Information tab.

Full-Time Employees

After you compile a list of your full-time employees, you can add these employees to an existing Processing List by using the import feature (described in "Importing Names to a Processing List" below). After you create your Processing List, you can then maintain it manually or by using the Import feature.

Alternatively, if you have created a Data Mining Report to track employee hours, you can automatically generate a Processing List when you run the Data Mining Report. In this case, the Processing List contains the names of the employees who are included in the selected Data Mining Report at the time you print the report. To learn more about automatically generating a Processing List in Data Mining, see "Printing a Report Using a Processing List" in the *WSIPC Guide to Employee Data Mining*.

Once you create a Processing List for full-time employees, you can run Employee Data Mining Report Templates and use the Processing List to further refine your employee selection parameters. You can also use your Processing List as an employee selection parameter in the ACA Status Mass Process Utility.

Importing Names to a Processing List

To add your employees using the Import feature, your import file must be in a specific format. Your import file must have only one column containing the employee identifiers. The employee identifier can be Employee ID, Name ID, Name Key, or State ID, but the type must be consistent for your entire file. The file formats that can be imported include Comma-delimited (CSV) or Tab-delimited (.txt).

To import names to a Processing List:

1. In the Web interface, go to Human Resources\Advanced Features\PL.
2. On the Processing Lists screen, expand the Processing List you want to add employees to.
3. Click Expand All.
4. In the Names in Processing List area, click Add/Delete Names (Figure 50).
5. Click Import (Figure 50).
6. In the List Type box, select the employee identifier used in your import file.
7. Click Browse and locate your import file.
8. Click Import.

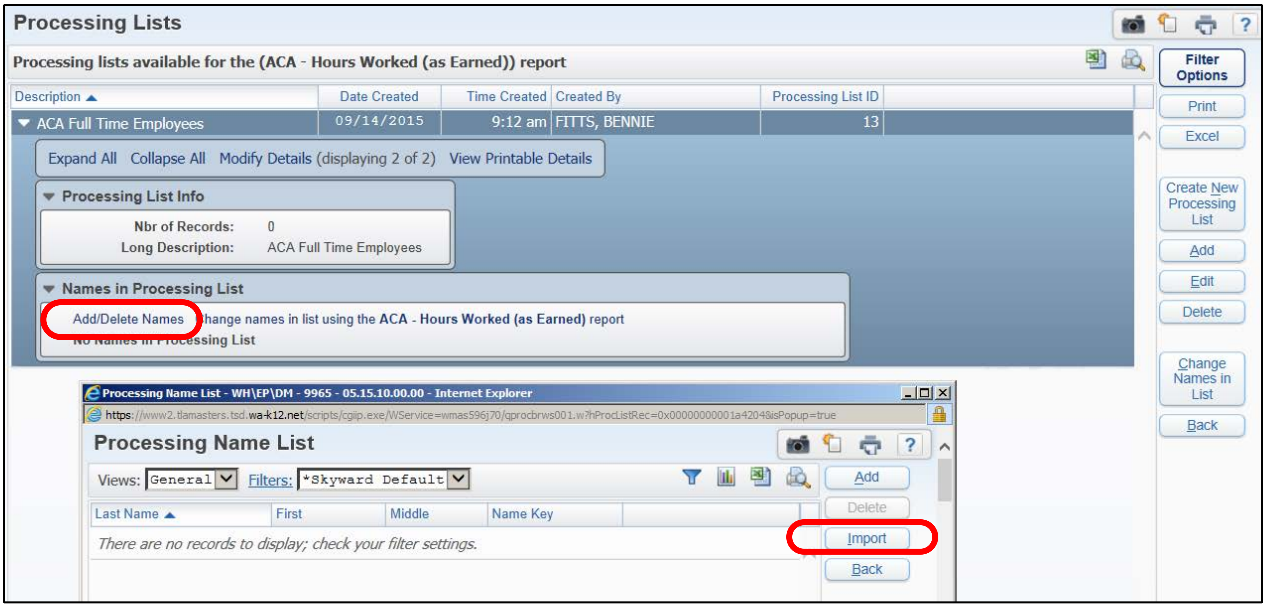


Figure 50 - Processing Name List screen where you can import names after you click Add/Delete Names in the Names in Processing List area

ACA Status

This section shows you how to create Processing Lists to identify which employees are currently enrolled in coverage, which employees are ineligible for coverage, and which employees are in their waiting period. You can then use these Processing Lists to refine your results when running other Data Mining Reports, the Average Hours Worked Report, and the ACA Status Mass Process Utility.

Processing List for Enrolled Employees

This section shows you how to create a Processing List to identify which employees are currently enrolled in coverage.

To create a Processing List for enrolled employees:

1. Create a Data Mining Report Template to identify all employees who have a medical benefit.

Note	If you have an Excel spreadsheet of all employees who have medical coverage, consider adding them to a Processing List by using the Import feature. To learn how to import employees to a Processing List, see "Importing Names to a Processing List" (page 125).

2. Once you create the Data Mining Report, create a new Processing List using your report.

Processing List for Ineligible Employees

This section shows you how to create a Processing List to identify which employees are ineligible for coverage.

To create a Processing List for ineligible employees:

1. Identify what determines the employee's eligibility status. For example, can you use Benefit FTE to determine an employee's eligibility?

2. Use any of these determining factors to create a Data Mining Report Template to identify these individuals.

3. Once you create the Data Mining Report, create a new Processing List using your report.

Processing List for Employees in the Waiting Period

This section shows you how to create a Processing List to identify which employees are in their waiting period.

To create a Processing List for employees in the waiting period:

1. Identify the employees who are eligible but do not have a medical benefit.

2. Cross-reference this list of employees with your list of employees who have waived coverage, to eliminate those individuals who were already offered coverage.

3. Create a new Processing List and add these employees by either manually adding names (Figure 51) or by using the import feature (described in "Importing Names to a Processing List" on page 125).

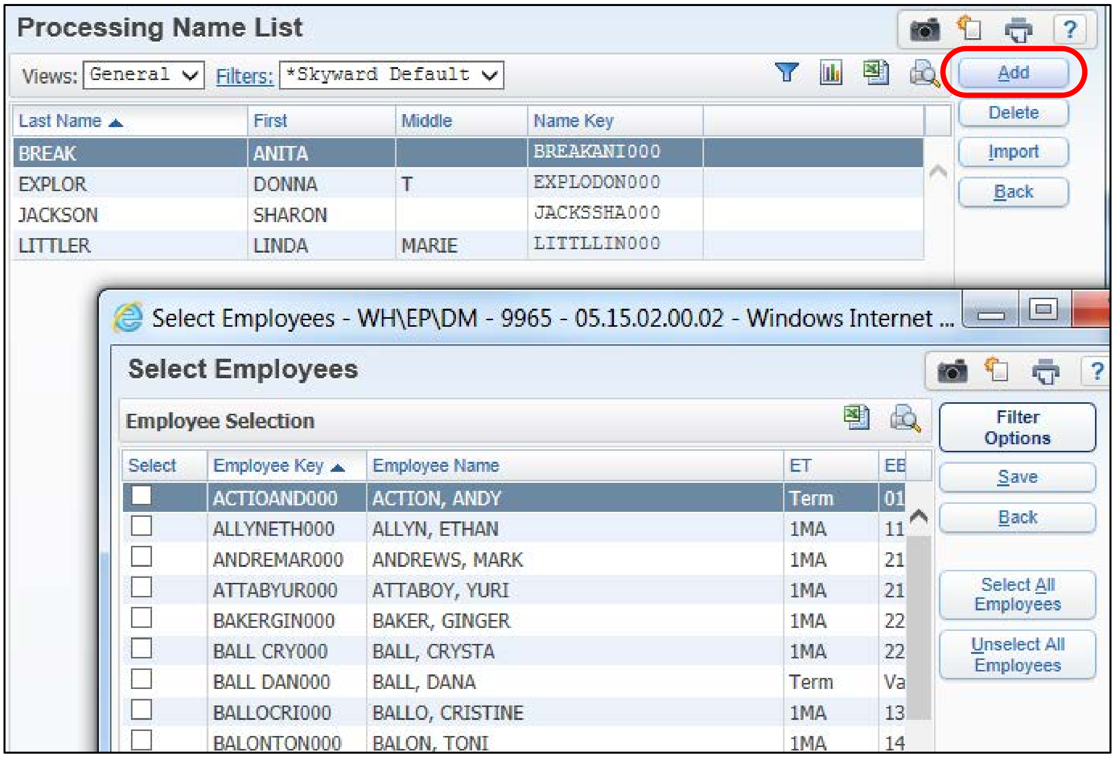


Figure 51 - Select Employees screen where you can add individual employees to the selected Processing List

The method you use to create a Processing List for employees who have waived coverage may be different depending on how you track these employees. The methods are as follows:

- If employees sign a paper waiver form that is filed outside of the Skyward School Management System, you can manually create a Processing List and add individual employees (Figure 51).
- If you have an Excel spreadsheet of all employees who have waived medical coverage, consider adding them to a Processing List by using the import feature (described in "Importing Names to a Processing List" on page 125).
- If you have created a Custom Form that employees complete acknowledging that they have waived coverage, you can create a Data Mining Report Template to query your Custom Form fields and identify the employees who have waived coverage. Once the Data Mining Report is created, create a new Processing List using your report.

Appendix G - Three Example Configurations for Creating New ACA Status

This section shows three example configurations for creating a new ACA Status using the ACA Status Mass Process Utility.

Initial Setup - Assigning a Status to All Selected Employees during Your Initial Setup of the ACA System

This example shows a configuration for full-time employees.

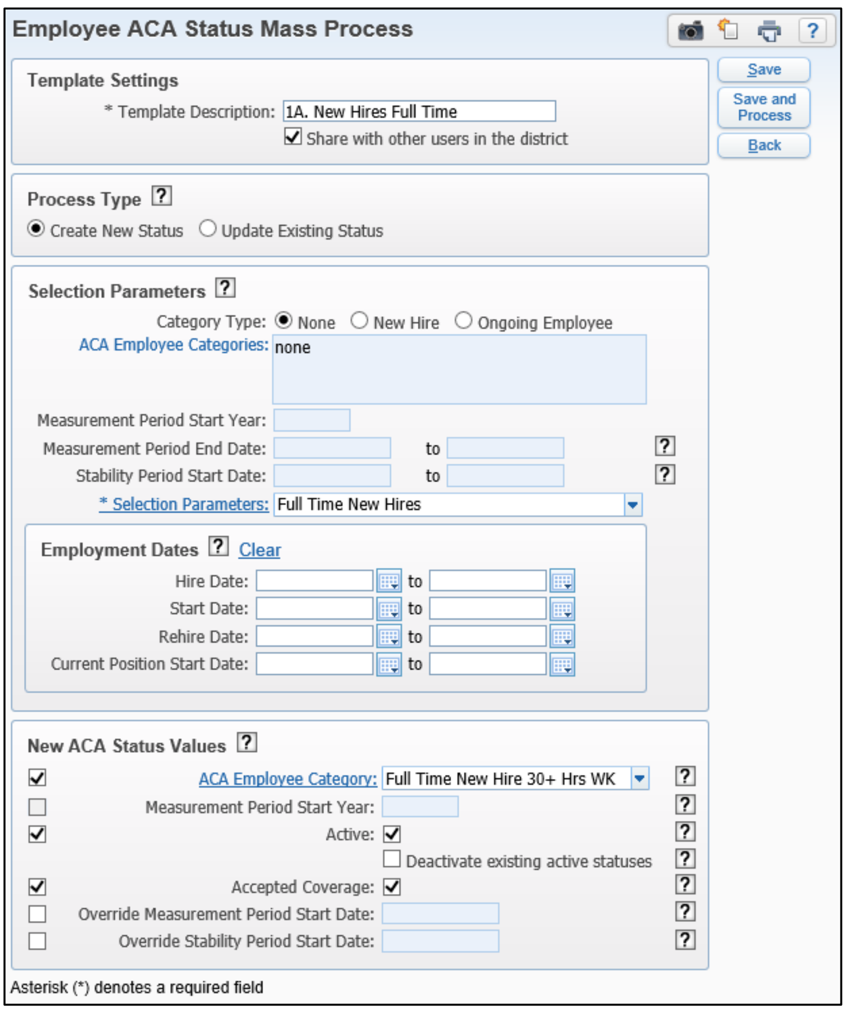


Figure 52 - Employee ACA Status Mass Process example configuration for initial setup

Assigning a New Category to Newly Hired Employees Whose Measurement Period Is Ending

This example shows a configuration to change from New Hire to Ongoing Employee in their first standard Measurement Period.

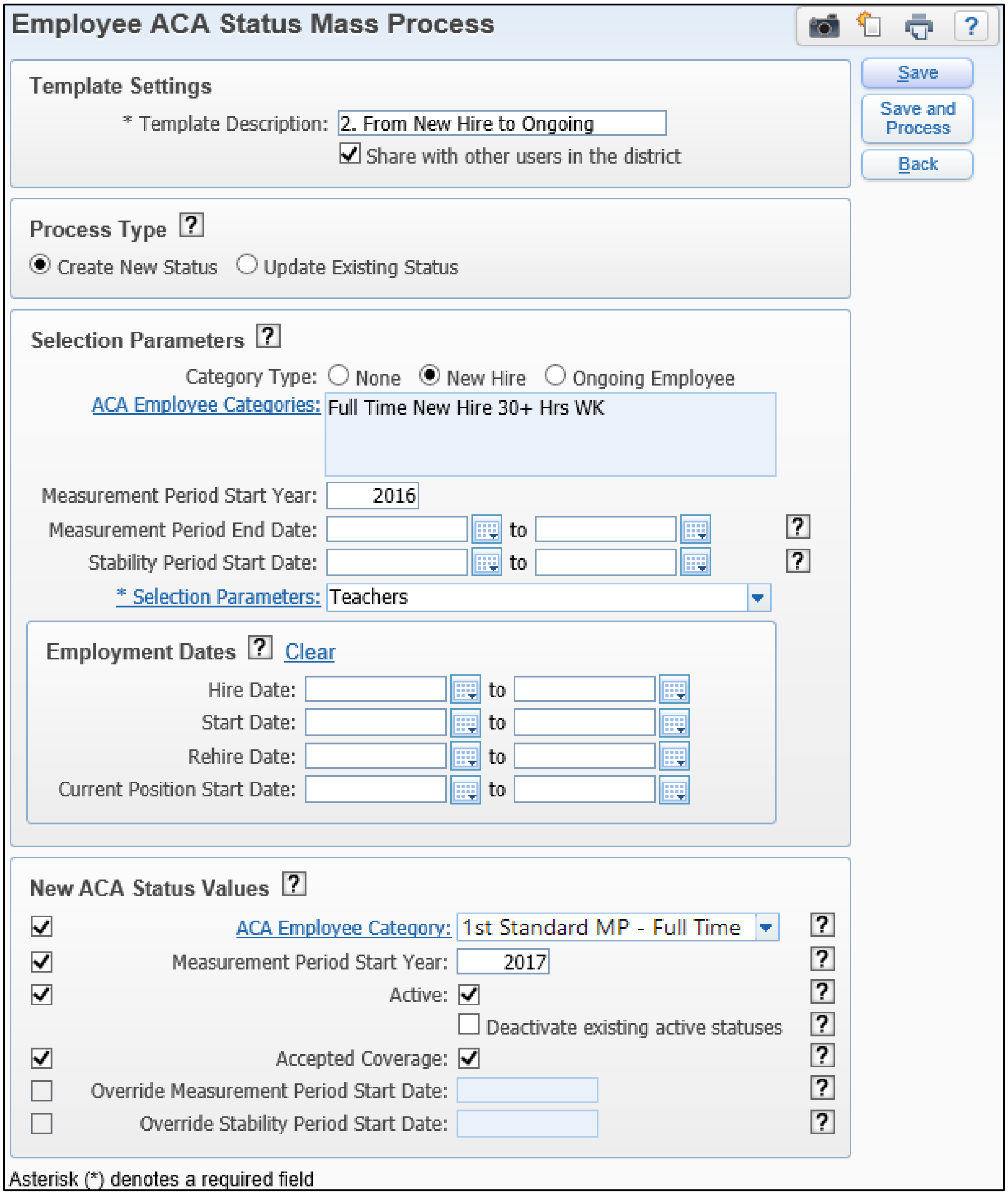


Figure 53 - Employee ACA Status Mass Process example configuration for New Hire to Ongoing First Standard Measurement Period

Rolling Employees Who Are at the End of Their Measurement Period from One Year to the Next

This example configuration shows a new record being created.

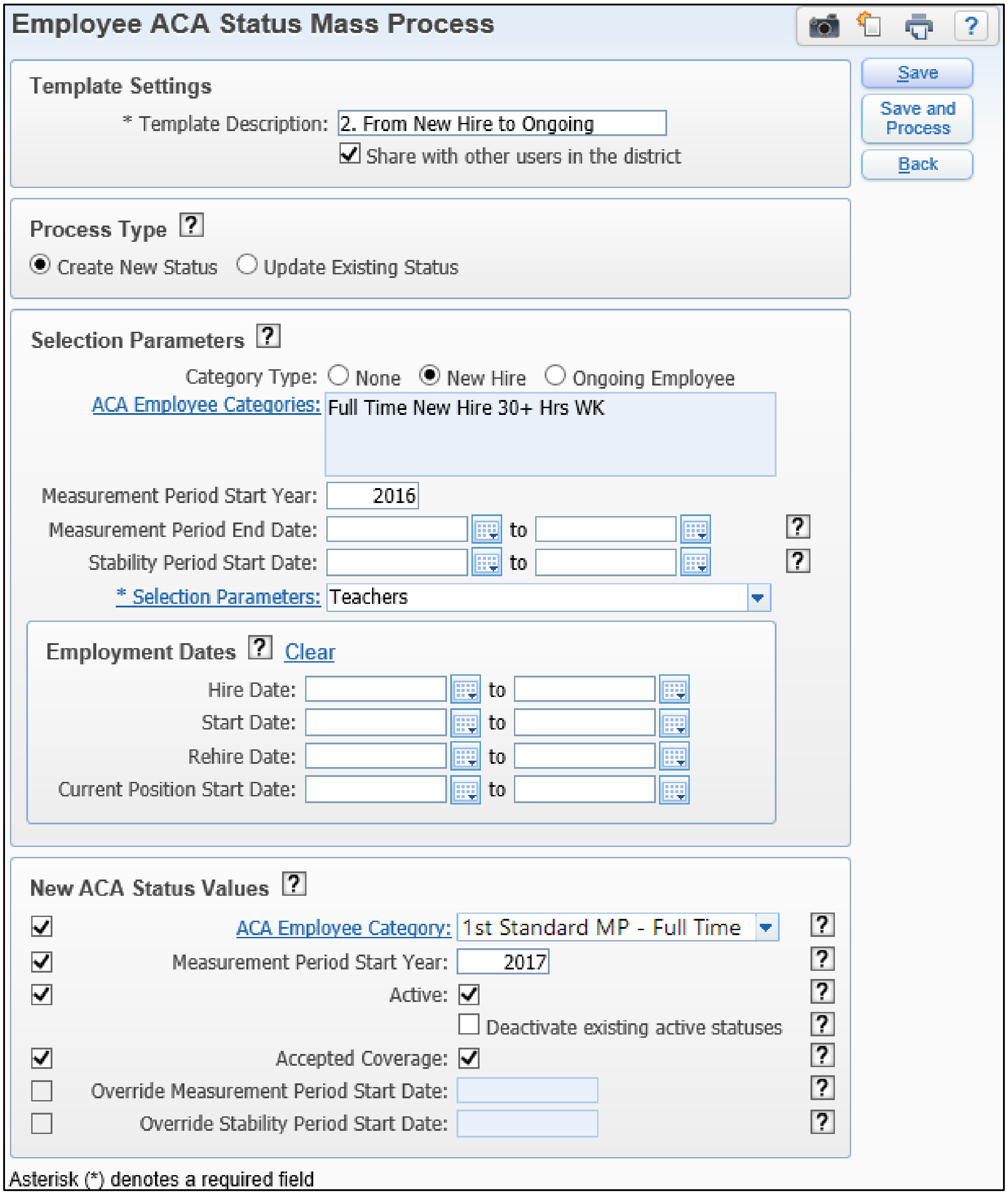


Figure 54 - Employee ACA Status Mass Process example configuration from one year to the next year

Appendix H – ACA Hour Verification Crystal Report

To aid Washington State school districts with verifying ACA Hours, WSIPC has distributed a Crystal Report titled, "HR_PA_ACAHoursVsWorkHours_Drilldown_PaC.rpt."

WSIPC loaded copies of this Crystal Report into all Washington State production databases' Quick Pick Reports menu (HR\RO\QP).

Within a selected check date range, the Crystal Report returns ACA Hours and Work Hours by Check Number. Based on user choice, the report includes Employees whose status is currently Active, Inactive, or Both. Based on the report's parameters, a calculation is done to identify any discrepancy that exists between an employee's ACA Hours and Work Hour totals. The report highlights these records in red, and labels them with an asterisk for easy search capabilities. For each employee, ACA Hours can be analyzed further by clicking the hyperlink to view the daily detail. Additionally, you can export the report to an Excel file and then filter and/or sort the data. This gives you an additional method to identify any discrepancies that exist between an employee's ACA Hours and Work Hour totals.

This report has the following Parameter set:

- AlphaKey
- Pay Code(s)
- Employee Status
- Check Date Range

This report has dynamic parameters requiring it to be run in PaC.

A copy of the report file has been saved to:
\\<datacenter>-prog-01\<districtname>\Reports\QuickPicks for all districts. If the report is not available under HR Quick Pick Reports (HR\RO\QP), you can manually add it using the report file saved to the location listed above.

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