


# ESR Reporting



## Who Must Report? ESR Reporting

- Applicable large employers with full-time employees must report.
  - 50 or more full-time employees and full-time equivalents in previous year.
  - Determination of applicable large employer status on controlled group basis.
  - For 2015, employers with 50 to 99 full-time employees and full-time equivalents are subject to ESR reporting even if not subject to play-or-pay assessments.



### Controlled Groups

- Play or pay assessments and IRS reporting made on controlled group member basis.
- Each separate employer in controlled group files separately.
- Third party or other member of controlled group can report on behalf of controlled group member.
  - Liability remains with member.
  - Not consolidated or plan-based reporting.



## Information That Must Be Reported ESR and MEC Reporting

### ESR Aggregate Data

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- Name, address, and EIN of employer; contact person information
- Certification whether employer offered full-time employees and dependents MEC; months available
- Number of employees/full-time employees, by month

### MEC Data (for self-insured employers)

- Tax ID of covered individuals
- Coverage months

### ESR Full-time Employee Data

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- Name, address, & TIN of each full-time employee
- Coverage under MEC, by month (as applicable)
- Employee share of lowest cost minimum value (MV) self-only coverage offered employee (if any), by month
- If coverage not offered, whether ESR exception applies
- To which dependents was coverage offered
- Whether affordability safe harbor met





# Form 1094-C Employer Transmittal Return

<b>Form 1094-C</b> <small>Department of the Treasury Internal Revenue Service</small>	<b>Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns</b> <small>Information about Form 1094-C and its separate instructions is at <a href="http://www.irs.gov/1094c">www.irs.gov/1094c</a>.</small>	<input type="checkbox"/> CORRECTED <div style="text-align: center;"> <b>120115</b>  <small>OMB No. 1545-0047</small>  <b>2014</b> </div>
<b>Part I Applicable Large Employer Member (ALE Member)</b>		
1 Name of ALE Member (Employer)		2 Employer identification number (EIN)
3 Street address (including room or suite no.)		
4 City or town	5 State or province	6 Country and ZIP or foreign postal code
7 Name of person to contact		8 Contact telephone number
9 Name of Designated Government Entity (only if applicable)		10 Employer identification number (EIN)
11 Street address (including room or suite no.)		
12 City or town	13 State or province	14 Country and ZIP or foreign postal code
15 Name of person to contact		16 Contact telephone number
17 Reserved <span style="float: right;"><input type="checkbox"/></span>		
18 Total number of Forms 1095-C submitted with this transmittal		▶
<b>Part II ALE Member Information</b>		
19 Is this the authoritative transmittal for this ALE Member? If "Yes," check the box and continue. If "No," see instructions		<input type="checkbox"/>
20 Total number of Forms 1095-C filed by and/or on behalf of ALE Member		▶
21 Is ALE Member a member of an Aggregated ALE Group? If "No," do not complete Part IV.		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>22 Certifications of Eligibility (select all that apply):</b> <input type="checkbox"/> A. Qualifying Offer Method <input type="checkbox"/> B. Qualifying Offer Method Transition Relief <input type="checkbox"/> C. Section 4980H Transition Relief <input type="checkbox"/> D. 99% Offer Method		
<small>Under penalties of perjury, I declare that I have examined this return and accompanying documents, and to the best of my knowledge and belief, they are true, correct, and complete.</small>		
▶ _____ Signature	▶ _____ Title	▶ _____ Date
<small>For Paperwork Reduction Act Notice, see separate instructions. <span style="float: right;">Cat. No. 61571A Form 1094-C (2014)</span></small>		

# Form 1094-C Employer Transmittal Return (cont.)

120215  
Page 2

Form 1094-C (2014)

**Part III** ALE Member Information—Monthly

		(a) Minimum Essential Coverage Offer Indicator		(b) Full-Time Employee Count for ALE Member	(c) Total Employee Count for ALE Member	(d) Aggregated Group Indicator	(e) Section 4980H Transition Relief Indicator
		Yes	No				
23	All 12 Months	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
24	Jan	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
25	Feb	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
26	Mar	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
27	Apr	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
28	May	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
29	June	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
30	July	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
31	Aug	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
32	Sept	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
33	Oct	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
34	Nov	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
35	Dec	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	

# Form 1094-C Employer Transmittal Return (cont.)

120315  
Page 3

Form 1094-C (2014)

## Part IV Other ALE Members of Aggregated ALE Group

Enter the names and EINs of Other ALE Members of the Aggregated ALE Group (who were members at any time during the calendar year).

	Name	EIN	Name	EIN
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