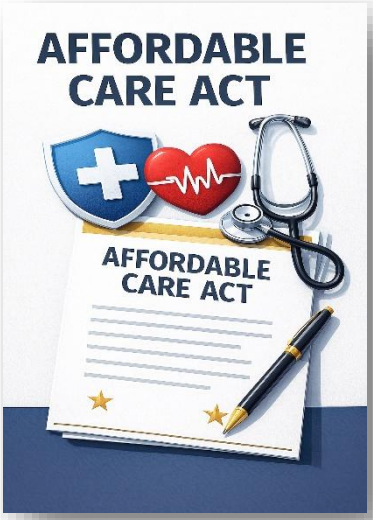
Sonoma County Office of Education

Frontline ERP
ACA Reporting 2025



December 19, 2025

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Affordable Care Act (ACA)

Based on The Affordable Care Act of 2010, employers with 50 or more FTE (full-time equivalent) must offer coverage to full-time employees and dependents.

IRS defines full-time employees as working an average of at least 30 hours per week (130 hours) in a calendar month. Employers must provide an annual 1095-B or 1095-C Form for the health insurance that is offered to employees. In addition, they are subject to the Employer Shared Responsibility provisions.

IMPORTANT: Regardless of the enrollment of medical benefits, a 1095-C Form must be provided to any employee who worked over 130 hours or equivalent in any month during the calendar year.

ADDITIONAL INFORMATION

Use the following links to obtain Online Documentation:
1094-C & 1095-C Instructions: https://www.irs.gov/pub/irs-pdf/i109495c.pdf
1094-C & 1095-C Forms: https://www.irs.gov/pub/irs-pdf/f1094c.pdf and https://www.irs.gov/pub/irs-pdf/f1095c.pdf
1094-B and 1095-B Instructions: https://www.irs.gov/pub/irs-pdf/i109495b.pdf
1094-B and 1095-B Forms: https://www.irs.gov/pub/irs-pdf/f1094b.pdf and https://www.irs.gov/pub/irs-pdf/f1095b.pdf

ACA Requirements and Limits

Applicable Large Employers (ALEs) are required to offer affordable, minimum value health coverage to their full-time eligible employees.

The IRS requires a valid Social Security Number (SSN) for every employee reported for ACA. An incorrect SSN can trigger IRS Penalty Notices.

The ACA requirements indicate that health coverage is considered affordable if the employee's plan contribution does not exceed a set percentage of the employee's household income for the tax year.

Important Dates:

- **January 30, 2026**: Final ACA Reports due to SCOE IT helpdesk@scoe.org
- **February 23-27, 2026**: Forms available for pick up from SCOE
- **March 2, 2026**: ACA Forms must be provided to employees
- **March 31, 2026**: ACA Reporting electronically filed by SCOE IT

ACA Checklist – Setup in Frontline ERP

Organization Record

Review Section 10 – ACA Setup

- ☐ ALE (Applicable Large Employer 50 FTE or More) = Yes
- ☐ Verify that the W2 Address and contact information are correct
- ☐ Plan Start Month
- ☐ For changes in Org Record, send request to helpdesk@scoe.org

Bargaining Units

- ☐ Review ACA Bargaining Unit for employees not covered by a BU
- ☐ Review ACA Defaults Tab
- ☐ Review Look Back Periods Tab *(Only needed for ACA BU – Without Assignments)*

Benefit Groups/Providers

- ☐ Review MED and OPT Out groups
- ☐ Verify Benefit Providers have Benefit Group Codes

Addons

- ☐ Review Addons to Affect ACA Hours
- ☐ Review "Lump" Sum Addons for the Number of ACA Hours

Employee Management

- ☐ Add ACA to Employee if there is not an active Assignment and worked in the calendar year
- ☐ Mass Add ACA BU Option
- ☐ Benefit Provider Tab - Use Coverage Dates for prepaid or retroactive dates

Employee ACA

- ☐ Load the ACA information into the Employee ACA activity
- ☐ Review Employee ACA List for Problems, Research and Resolve
- ☐ ACA Hours Determination
- ☐ Export ACA List to review for accuracy
- ☐ Make adjustments as needed

Pay60 ACA Measurement Period Report

- ☐ Review the data for accuracy and qualification for benefits
- ☐ Schedule Pay60 Monthly to review each month

Sample ACA Forms

FINAL Submission Due January 30, 2026 by 4:30 pm

- ☐ Employee ACA Export
- ☐ Last Page of Pay60 Report signed by CBO, HR Director or Superintendent ***(Black out SSN)***
- ☐ Submit to **helpdesk@scoe.org**

Review Frontline ERP ACA Setup

Organization Record

Review that your District is setup for ACA if you are an Applicable Large Employer (ALE) with 50 FTE or more. Verify that the contact information is up to date. The Org record is based on user permissions, for changes send a request to helpdesk@scoe.org.

Go to System – Setup – Organizations

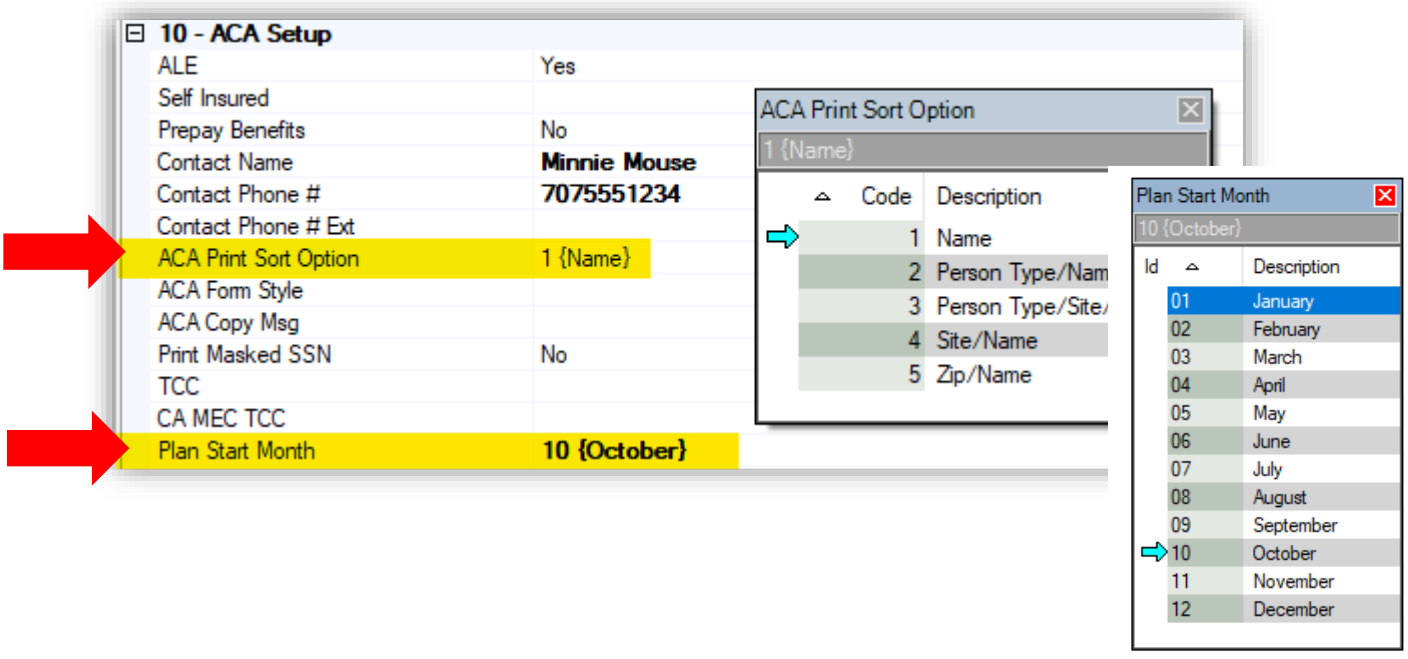
Section 9 – W2 Overrides

- Must have Employer and Contact information completed, this is default for ACA or go to Section 10 if there is different contact information for ACA Reporting

Section 10 – ACA Setup

- **ALE**: Set the flag to YES if the District is considered an ALE
- **Self Insured**: ***Horicon District ONLY***
- **Prepay Benefits**: Set the flag to YES if District prepays benefits the month before coverage begins
- **Print Masked SSN**: Set the flag to YES, to print with a masked SSN. Set the flag to NO, to print full SSN on the form.
- **Plan Start Month:** Default Month is January. Date should coincide with Open Enrollment benefit start date.

  Example Organization Record Setup: Plan Start Month is October

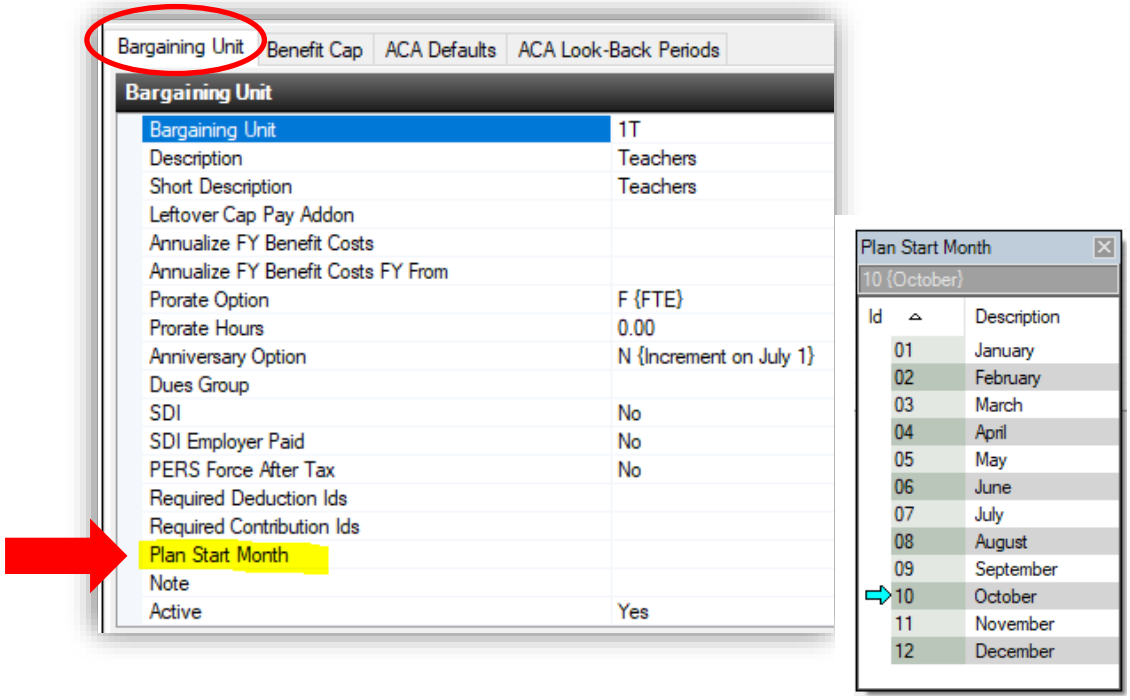


Bargaining Units

Bargaining units define groups of employees within a true "bargaining unit" or any group of employees that have "like" setup. The bargaining unit contains information about how employee health and welfare benefits are calculated (e.g., proration, caps, etc.).

Go to HR/Payroll - Setup - Assignment - Bargaining Units

- **Plan Start Month:** Default Month is from the Org record. Date shoud coinside with Open Enrollment benefit start date ***only if different for each BU*** otherwise the system will use the Organization record default.



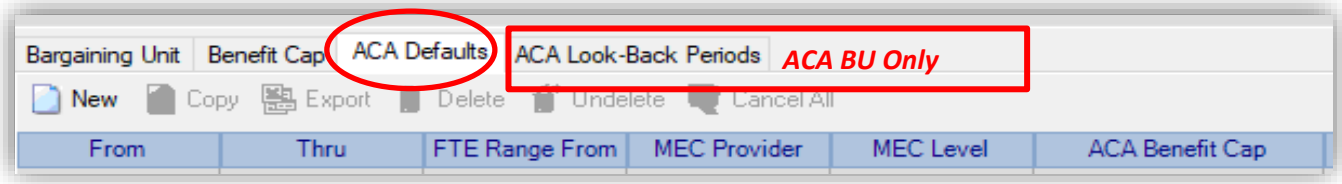
ACA Defaults Tab

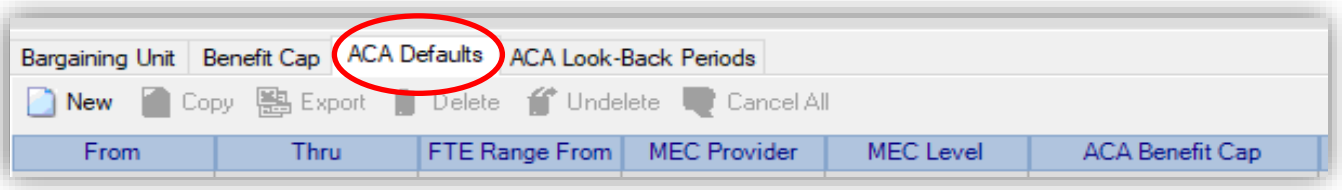
Update existing bargaining units ACA Default Tab. Information entered here is used to calculate and report employee costs for Section II, Lines 14-16 on the 1095-C.

ACA Reporting has two methods: Monthly and Look-Back

Monthly: Use with set work hours and set schedule ***(Assignment Pay)***
Complete the ACA Default tab only

Look-Back: Use for hours that are variable ***(ACA Bargaining Unit Only)***
complete both the ACA Defaults **and** the ACA Look-Back Period tabs





- **From**: Enter the beginning effective dates for Benefit Provider rates. This determines when this provider level has the specified benefits cap and coverage reporting parameters.

- **Thru**: Use End Date of rates changes. Leave blank until cap amount changes.

- **FTE Range From**: Use this field when there are different ACA Defaults for full-time verses part-time employees within the same bargaining unit.

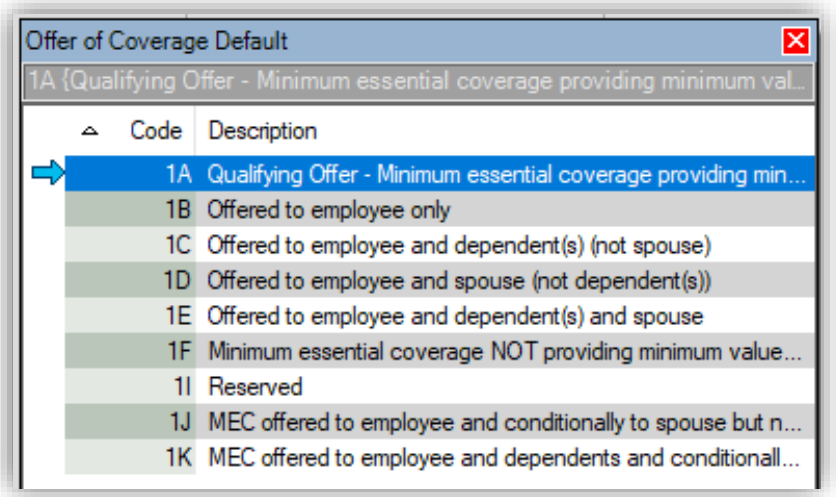
- **MEC Provider**: Minimum Essential Coverage
- Use the lookup to define the benefit provider for reporting the MEC Provider. Must be maintained to avoid the fee and be in compliance with the shared responsibility requirement.

- **MEC Level**: Use the lookup to define the benefit provider level for reporting the MEC. This can be the level with the lowest premium amount for self-only coverage.

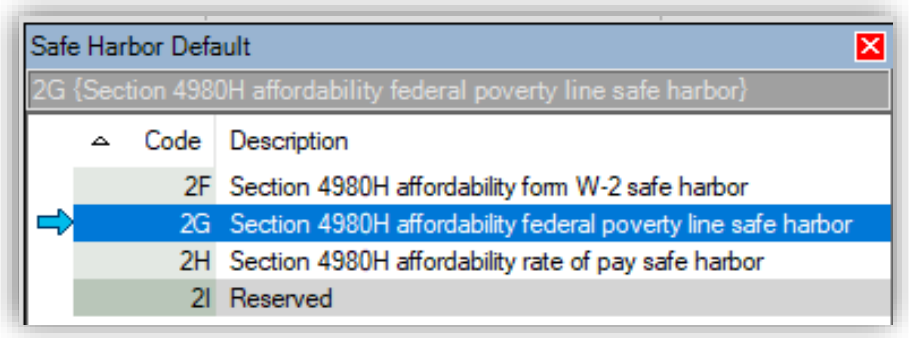
- **ACA Benefit Cap**: Enter amount to be paid by employee for the lowest-cost monthly premium for self-only. Example if no cost to the employee than this field should be 0.00.

- **Offer of Coverage Default**: Use the lookup to select from options as defined by the IRS. The coverage offered to the employee, spouse and dependents, if any.

- **Offer of Coverage Default**: Use the lookup to select from options as defined by the IRS for Section II, Line 14 of the 1095-C. This is the default for reporting the offer of coverage the employer offered to the employee, spouse, and dependents, if any. **(Required)**



- **Safe Harbor Default**: Use the lookup to select from options as defined by the IRS for Section II, Line 16 of the 1095-C. This is the default for reporting the Safe Harbor method the employer is using for determining if coverage is considered affordable.



- **Coverage Waiting Period**: Enter the number of months an employee in this bargaining unit must wait before benefit coverage is offered. Typically, one month.

- **Minimum ACA FTE**: Enter the minimum FTE that will define employees with FTE equal to or greater that the number entered as full time. The IRS defines full time as 130 hours per month, which is .75 FTE.

    - Example enter .75 FTE if this is the minimum for your District.

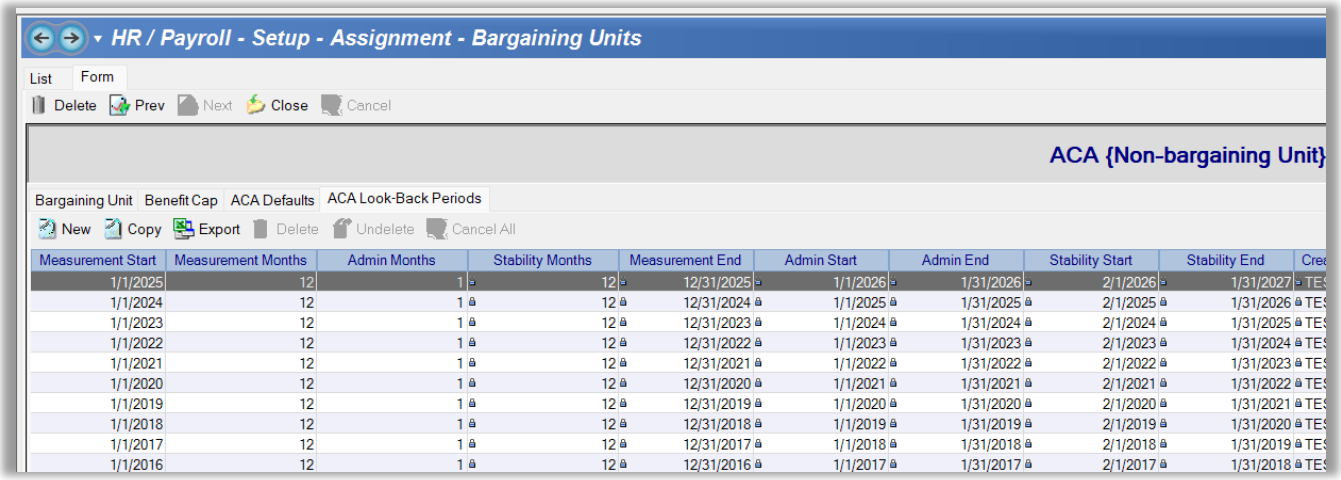
Contact a tax advisor to verify Default codes are correct

ACA Look-Back Periods Tab – ACA Bargaining Unit Only

The ACA Look-Back Period Tab is important because it measures Part Time Employees hours of service who are not included in a regular bargaining unit and do not have an Assignment in Employee Management.

Under the look-back/stability period safe harbor method, an employer would determine each employee's full-time status by looking back at a defined period of not less than 3 but not more than 12 consecutive calendar months, as chosen by the employer as the ***Measurement Period***. During the measurement period the employee would need to average at least 130 hours of service per month.

- Measurement Period must be available to cover each calendar year
    - **Measurement Start:** Enter the date the measurement period started
    - **Measurement Months:** Enter the number of months in the measurement period
    - **Admin Months:** Enter number of administrative months (no more than 90 days)
    - Stability Months and Measurement End fields automatically populate



Measurement Start	Measurement Months	Admin Months	Stability Months	Measurement End	Admin Start	Admin End	Stability Start	Stability End
1/1/2025	12	1	12	12/31/2025	1/1/2026	1/31/2026	2/1/2026	1/31/2027
1/1/2024	12	1	12	12/31/2024	1/1/2025	1/31/2025	2/1/2025	1/31/2026
1/1/2023	12	1	12	12/31/2023	1/1/2024	1/31/2024	2/1/2024	1/31/2025
1/1/2022	12	1	12	12/31/2022	1/1/2023	1/31/2023	2/1/2023	1/31/2024
1/1/2021	12	1	12	12/31/2021	1/1/2022	1/31/2022	2/1/2022	1/31/2023
1/1/2020	12	1	12	12/31/2020	1/1/2021	1/31/2021	2/1/2021	1/31/2022
1/1/2019	12	1	12	12/31/2019	1/1/2020	1/31/2020	2/1/2020	1/31/2021
1/1/2018	12	1	12	12/31/2018	1/1/2019	1/31/2019	2/1/2019	1/31/2020
1/1/2017	12	1	12	12/31/2017	1/1/2018	1/31/2018	2/1/2018	1/31/2019
1/1/2016	12	1	12	12/31/2016	1/1/2017	1/31/2017	2/1/2017	1/31/2018



Benefit Groups

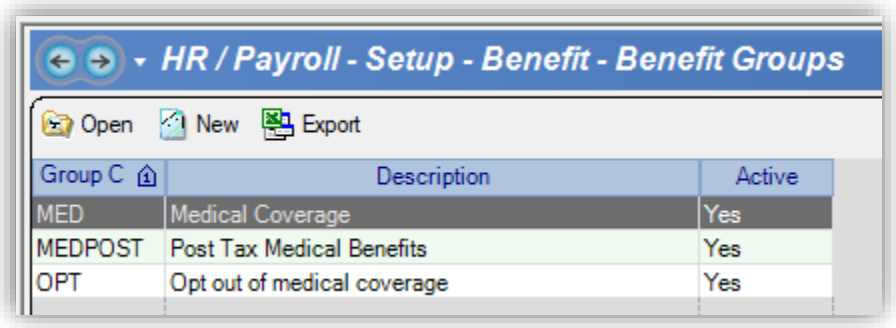
Benefit Groups are designed for organizations that annualize benefit costs. The Benefit Group allows you to group benefit providers (e.g., Medical, Vision, Dental) so that when an employee changes providers mid-year (during open enrollment), the software can determine how much was paid to each provider and calculate/recalculate rates for the rest of the year and for arrears periods in particular.

For the purposes of reporting measurement periods for the Affordable Care Act (ACA), you must have at least one benefit provider using a benefit group code that starts with **MED** and one that starts with **OPT**.

Go to HR/Payroll - Setup - Benefit - Benefit Group

Verify the **MED** and **OPT** Benefits Groups have been established for ACA.

- **MED Group**: Benefit Provider Group that begins with MED for employees who have medical coverage. This groups medical providers together.
- **MED Post Tax**: Required for Benefit calculations if a District has employees with ***both*** pretax and post tax benefit providers, not required for ACA Reporting.
- **OPT Group**: Benefit Provider Group that begins with OPT for employees who have opted out and declined medical coverage.



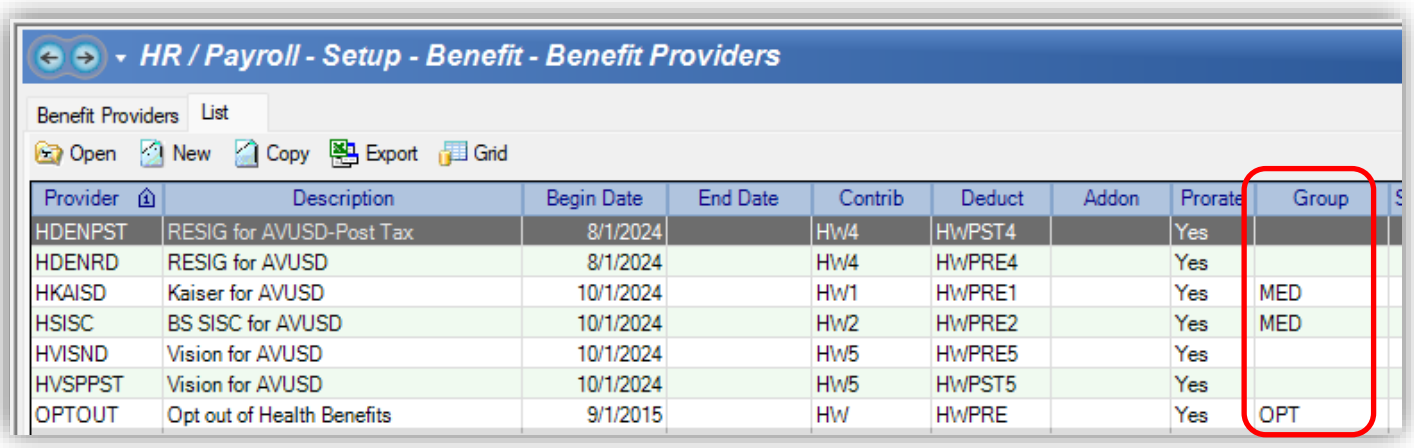
Benefit Providers

Benefit Provider records define:

- The kind of benefit (health, life, etc.)
- The timing of deductions
- The deduction record used for this benefit, for employer and employee
- The cost for benefits with unlimited “coverage levels”
- The Addon (and earnings table) to use if this should affect earnings (for taxable benefits)
- Self-insured and coverage dates for ACA Compliance

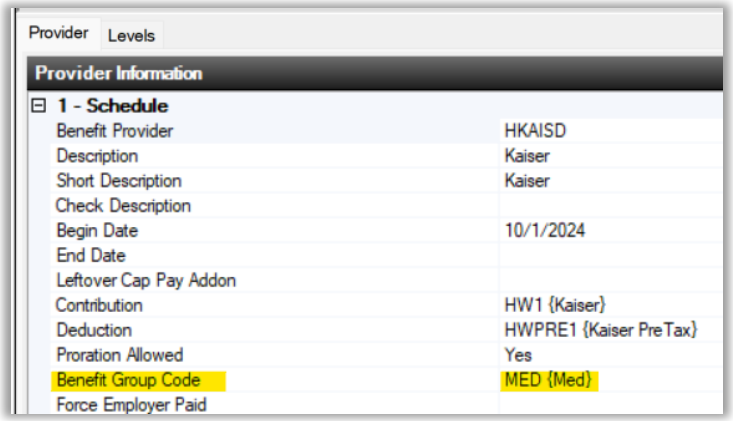
Go to HR/Payroll - Setup - Benefit - Benefit Providers

Review: The **MED** and **OPT** Benefits Groups must be added to Medical Benefit Providers. **MEDPOST** Benefit Group must be added to Districts an employee has ***both*** pretax & post-tax benefits. For example, Domestic Partners might be post tax medical and the employee is pre-tax.



Provider	Description	Begin Date	End Date	Contrib	Deduct	Addon	Prorate	Group
HDENPST	RESIG for AVUSD-Post Tax	8/1/2024		HW4	HWPST4		Yes	
HDENRD	RESIG for AVUSD	8/1/2024		HW4	HWPRE4		Yes	
HKAISD	Kaiser for AVUSD	10/1/2024		HW1	HWPRE1		Yes	MED
HSISC	BS SISC for AVUSD	10/1/2024		HW2	HWPRE2		Yes	MED
HVISND	Vision for AVUSD	10/1/2024		HW5	HWPRE5		Yes	
HVSPPST	Vision for AVUSD	10/1/2024		HW5	HWPST5		Yes	
OPTOUT	Opt out of Health Benefits	9/1/2015		HW	HWPRE		Yes	OPT

- If MED or OPT Group not added to Benefit Providers and records are locked, you will need to send a request to helpdesk@scoe.org with a list of Benefit Providers and the name of the Group Code.



Addons – Flag to Affect ACA Hours

Go to HR/Payroll - Setup - Payroll - Addons

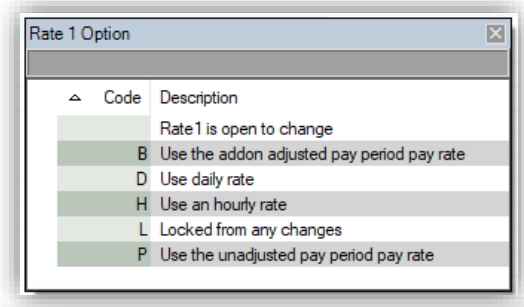
Addon Hours are included in the ACA calculations when the addon is flagged to Affect ACA Hours as Yes in section 5, and Rate 1 Option is set to Hourly or Daily in section 4.

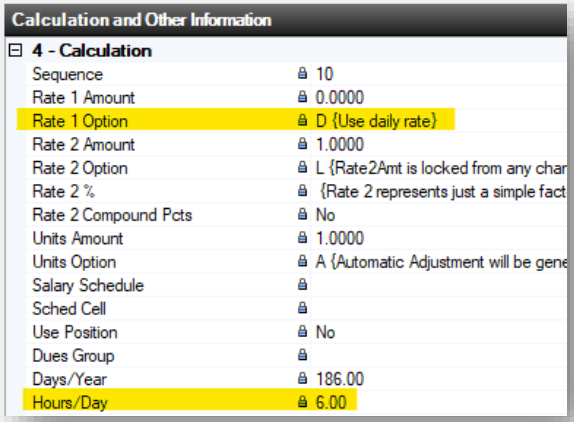
If Rate 1 Option is set to use Locked, Position Pay, Base Pay or Rate 1 Open to Change then the Number of ACA Hours field may need to be populated in section 5.

Section 4 – Calculation and Other Information

Rate 1 Option:

- **H {Use an hourly rate}**: Uses the units for the pay adjustment
- **D {Use a daily rate}**: uses the hours per day for the position or the hours per day for the Addon. *Defaults to 8 hours per day if not populated in Hours Per Day Field.*
- **Locked (L), position pay (P), base pay (B) or blank Open Rate**: Uses the entry in the Number of ACA Hours field

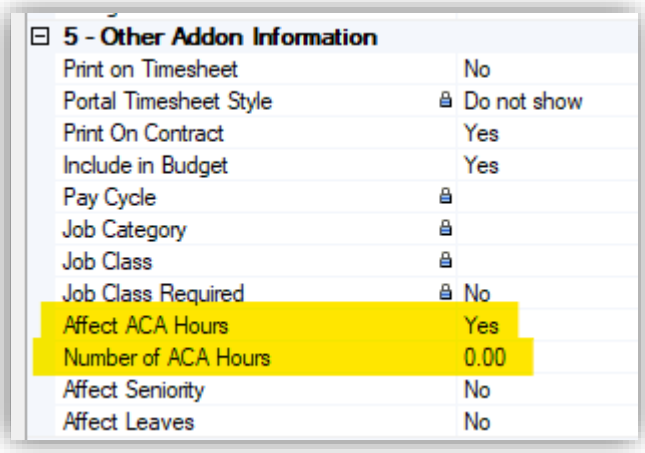




NOTE: If the addon has ***negative units***, these hours will reduce the hours for ACA Reporting such as Docks.

Section 5 – Other Addon Information

- **Affect ACA Hours**: Set the flag to YES, if this Addon affects ACA Hours
- **Number of ACA Hours:** Enter Number of Hours if the Rate 1 Option is Setup to use (L) Locked, (P) Position pay (P), Base pay (B) or Open Rate
- **Do not set number of hours if Rate1 Option is *Hourly or Daily*, let the system calculate**



Employee Management

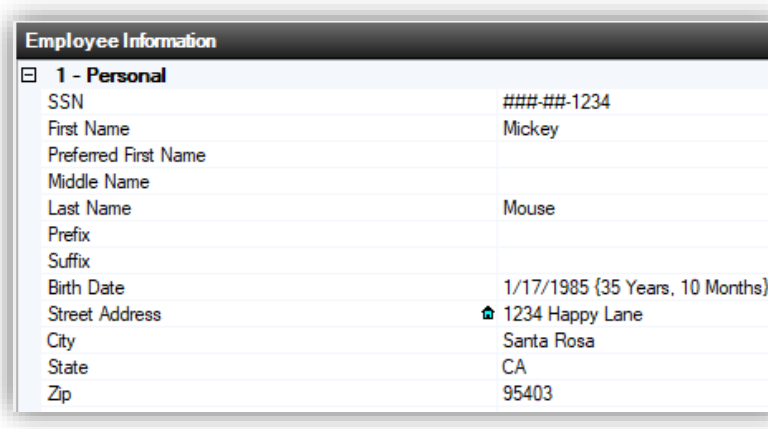
Add ACA Bargaining Unit to Employees

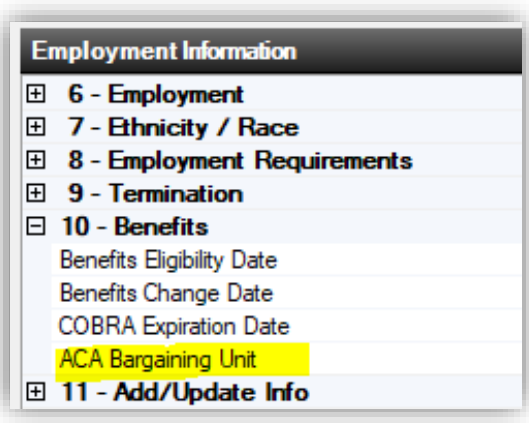
Now that the ACA Defaults and ACA Look-Back Period are defined, it's time to add the bargaining unit to the employee records. This field is used when the employee does ***NOT*** have an assignment. This is for ACA Reporting only and does NOT affect the Assignment Bargaining Unit.

Go to HR/Payroll - Employment - Employee Management

Section 1 – Personal: Address Information and age will print on the ACA Forms

Section 10 – Benefits: ACA Bargaining Unit





Important: *If an employee terminates mid year, then the ACA BU must be added to the employee record or this will create a "Problem" in the Employee ACA Reporting.*

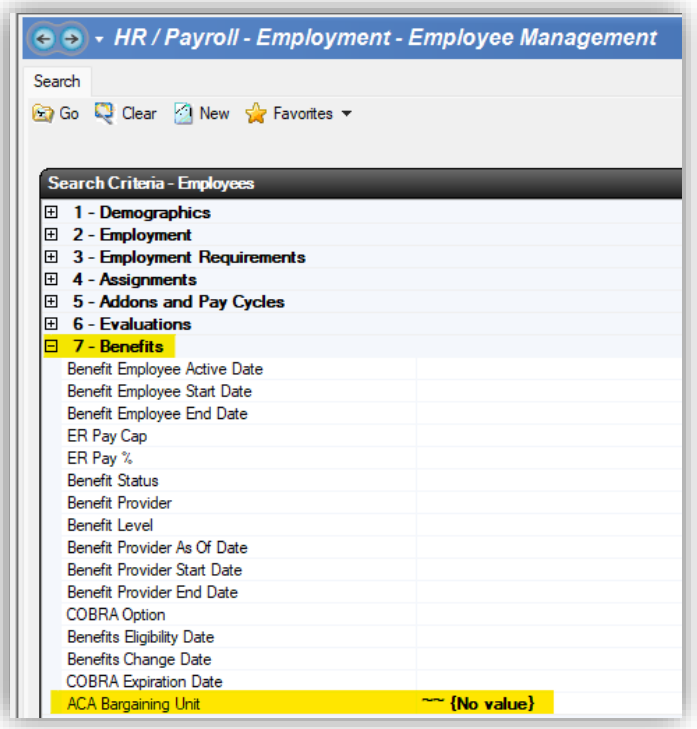
Mass Add the ACA Bargaining to All Employees

We recommend to mass add the ACA Bargaining Unit(BU) to all Employees, this does not affect the Assignment BU and will ensure that the employee is covered by a BU for the entire calendar year. This is also one less step to remember when employees are late starts or early termination.

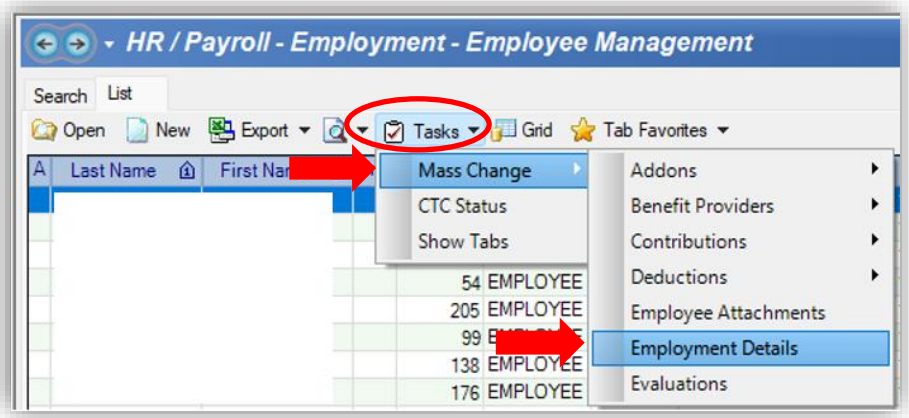
Go to HR/Payroll - Employment - Employment Management

Create a list of Employees who do not have the ACA BU field populated

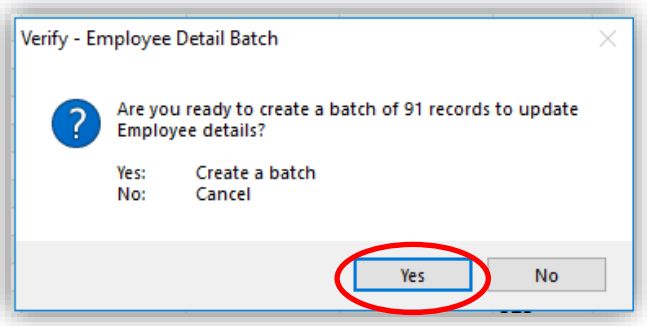
- **Section 7 – Benefits**
- **ACA Bargaining Unit:** Enter **~~ {No Value}**
- Click **Go** to create the list



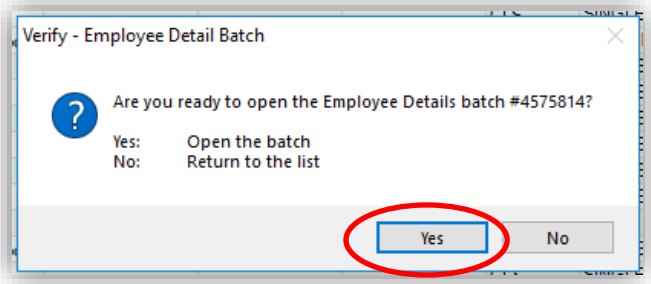
- Go to Tasks, select Mass Change, Employment Details



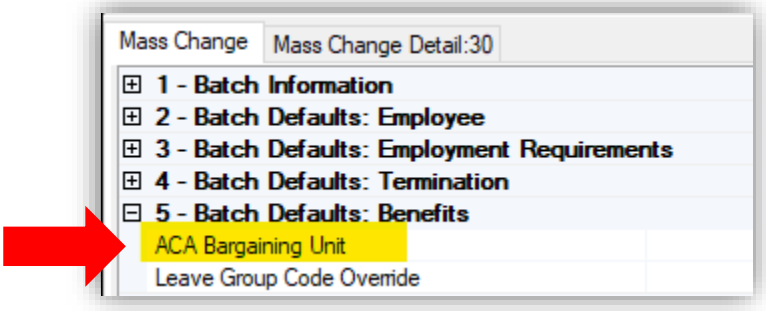
- Click Yes to create a batch



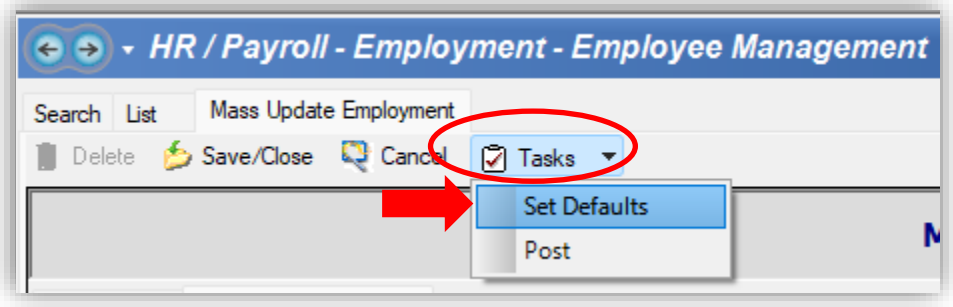
- Click Yes to Open Employee Details batch



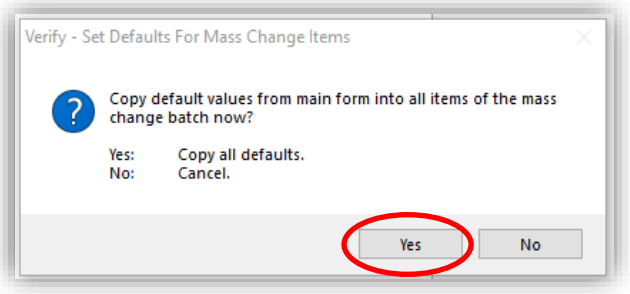
- Go to **Section 5 – Batch Defaults**: Benefits
- ACA Bargaining Unit: Select the ACA BU created in your District



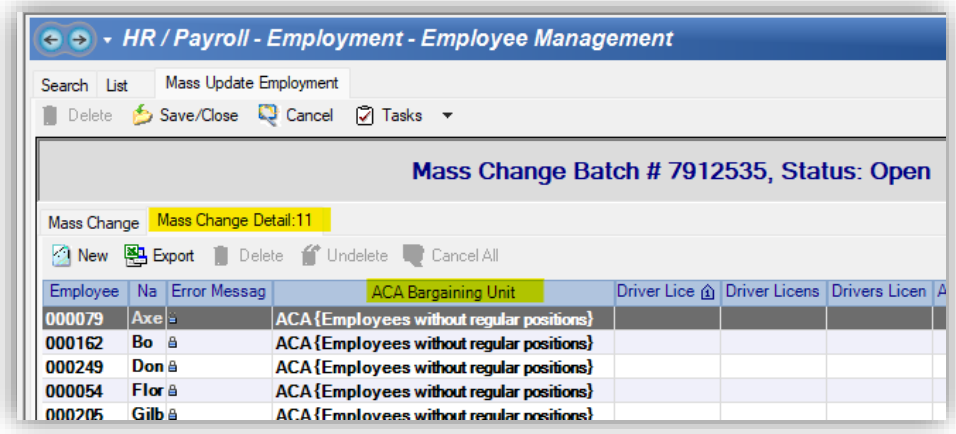
- Go to Tasks
- Select Set Defaults



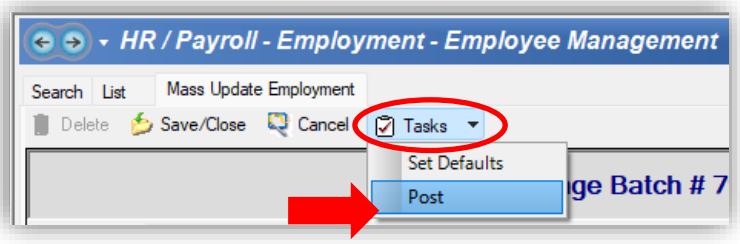
- Click Yes to Copy default values



- Click on the Mass Change Detail Tab
- Scroll over to the ACA Bargaining Column to confirm ACA BU is now populated



- Go to Tasks to select Post



If the file is Saved and to be posted later, it can be found in Employement Details

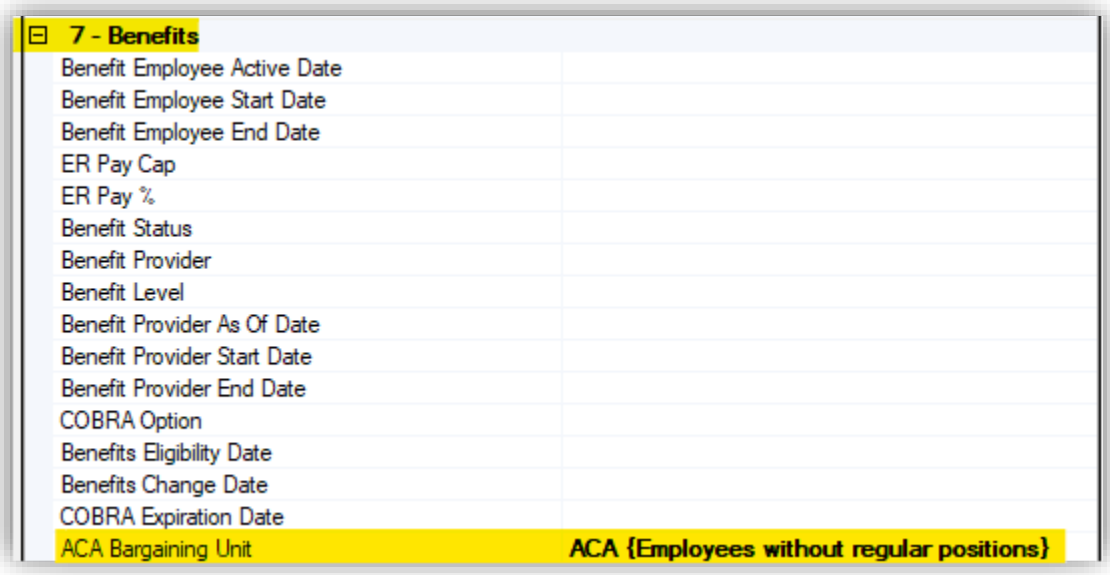
- Click Go to get a list of batches



Employee Mananagement

Return to Employee Management to verify the ACA BU has been added to all current employees.

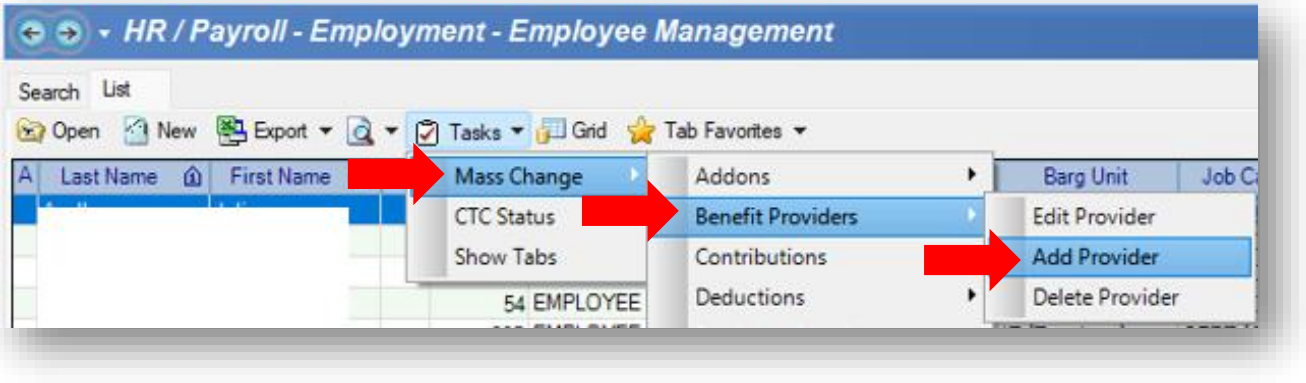
- Open an employee record in the Employment Tab to review
  - **Section 7 – Benefits**
- ACA Bargaining Unit is now populated (Description will vary by District)



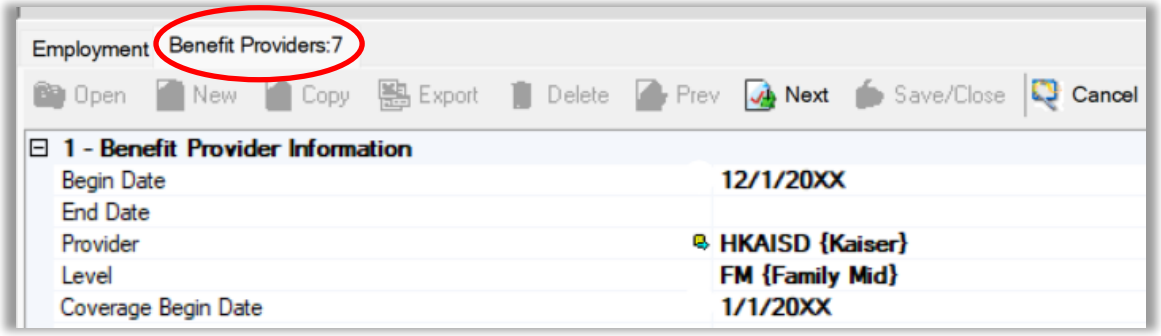
Benefit Providers Tab

Go to HR/Payroll - Employment - Employment Management – Benefit Providers

- Add the Benefit Providers to the employee record.
- This can also be done using the Mass Change Task.



- Coverage Begin Date is used to show the employee's actual start of benefits. This would be used for **prepaid benefits** or if an employee needed to be added retroactively for benefit start date or end date. This is for ACA only, does not adjust payroll deductions or contributions.



- The End Date and the Coverage End Date should be entered for Terminated Employees
  - **if no end date is entered, employee will populate on the current year ACA list**

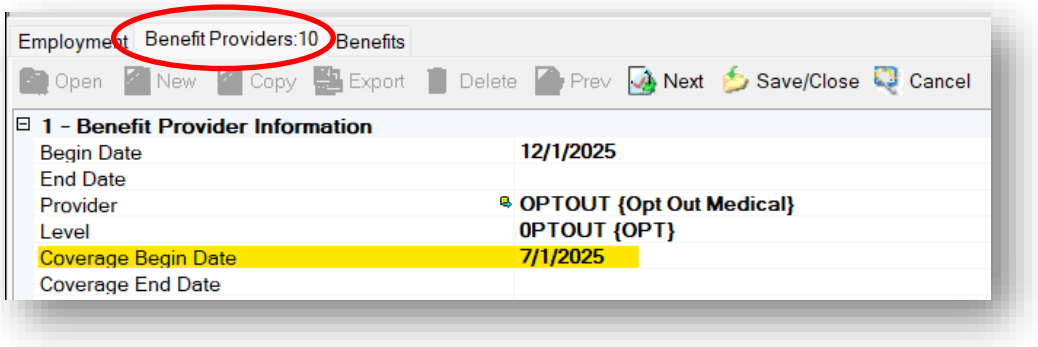


- Coverage Begin Date and Coverage End Date can also be used to show coverage or opt out if Benefit Providers not added in a timely manner. This is for ACA reporting, this will not make a retroactive payroll adjustment.

Opt Out Option

Enter OPTOUT for employees who qualify for coverage but has opted out. It is recommended to retain written authorization from employee opting out for audit purposes. **Coverage Begin Date should be the beginning of the month that the employee Opted Out.

Note, the **Opt Out option is deemed allowable by the Insurance Provider/Insurance Broker**. Be sure to check with the District Provider/Broker to determine if the Opt Out option is allowed.



Note: *If Coverage Begin Date field is populated, be sure to enter Coverage End Date for Terminated Employees.*

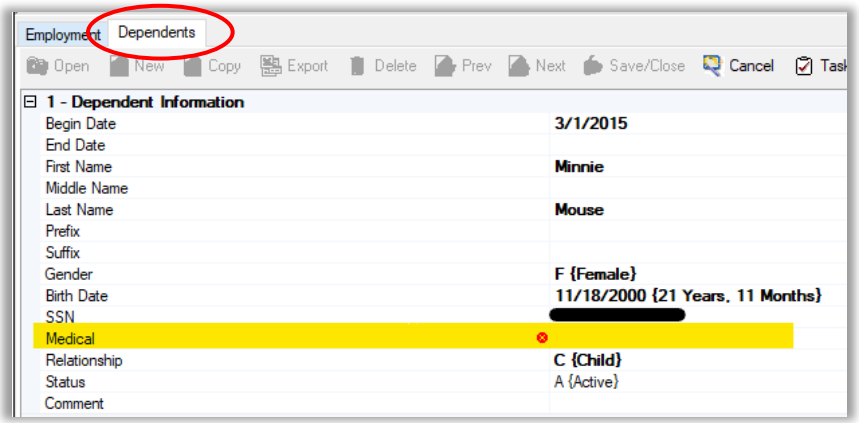
Dependents Tab

It's highly recommended that Dependents with Medical Coverage are added to the employee record, however, it's only required for Self-Insured Districts ***(Horicon District Only).***

For employers that are not self-insured, the dependent information is provided by the insurance vendor.

Go HR/Payroll - Employment - Employment Management – Dependents

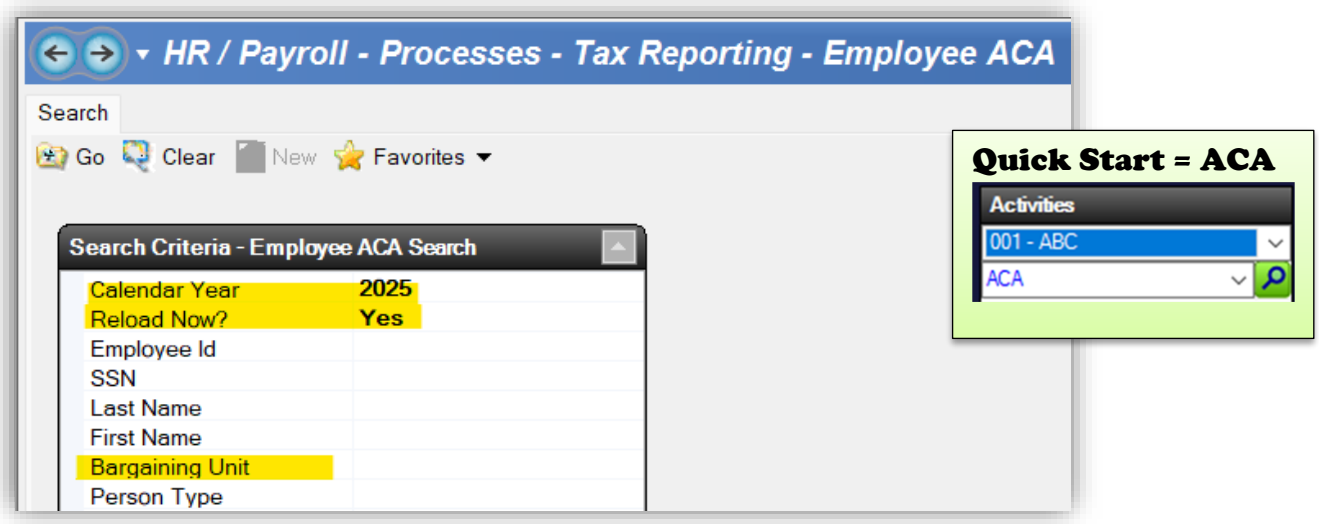
If dependents were already added to the employee records, they can now be flagged for Medical Coverage by changing the Medical field to **YES**.



Employee ACA

Loading and Reviewing Employee ACA Data

Go to HR/Payroll - Processes - Tax Reporting - Employee ACA



Defining Initial Search Criteria

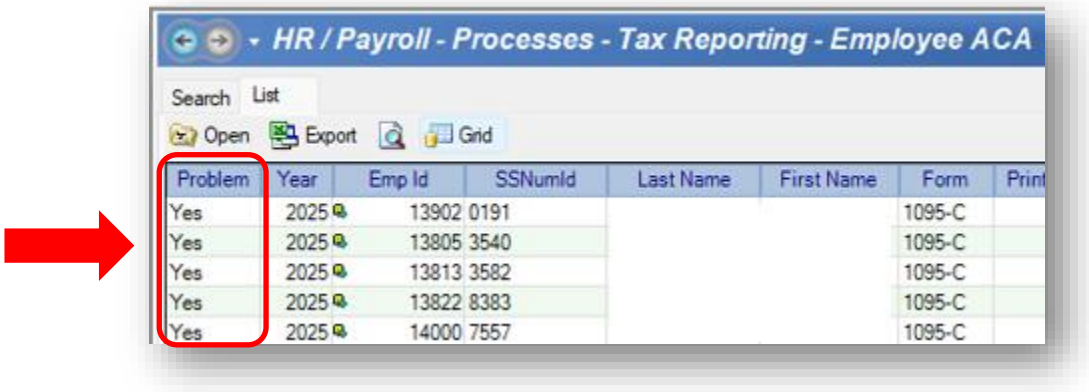
- **Calendar Year**: 2025
- **Reload Now**: Always Reload when first loading ACA Data. **YES** to reload all employees that have been on a pay cycle in the calendar year based on the pay cycle date. The reload process DOES NOT override any manual adjustments. Open reporting months will update based on changes in Org Record, Benefit Providers, Bargaining Unit, Employee Record, finally it loads the addon and assignment hours from open and processed payrolls.
- **Bargaining Unit**: Leave blank for entire list or filter by BU
- **Show Monthly Detail?:** Yes, default {No}
- Click **Go** to Load Data

  The load will contain the following information:

  - Pay Detail
  - Organization Setup
  - Bargaining Unit
  - Benefit Provider
  - Employee Record
  - All open months will be reloaded
  - Closed months will **NOT** be reloaded
  - Overrides from the tabs of Employee ACA record will **NOT** be reloaded

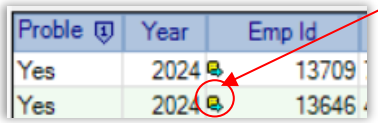
Employee ACA

From the list, sort by Problem column to address these issues first. Click on the line to highlight, click on Open or double clik to open Employee information. **Review each tab in Employee ACA**.

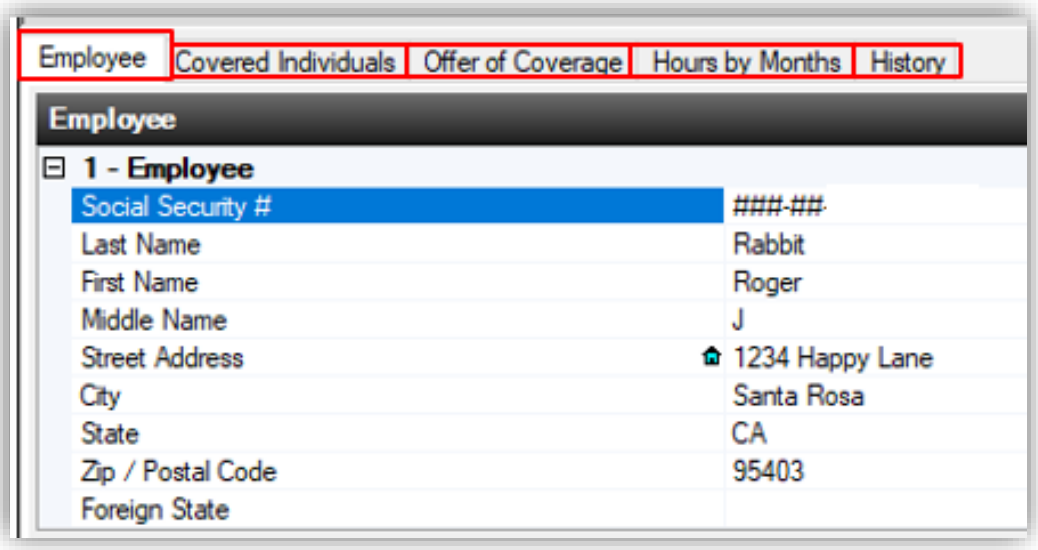


Employee Tab

- **Read Only**, if you need to make changes to this information, use Quick Link on list in Emp Id field or go to Employee Management to update

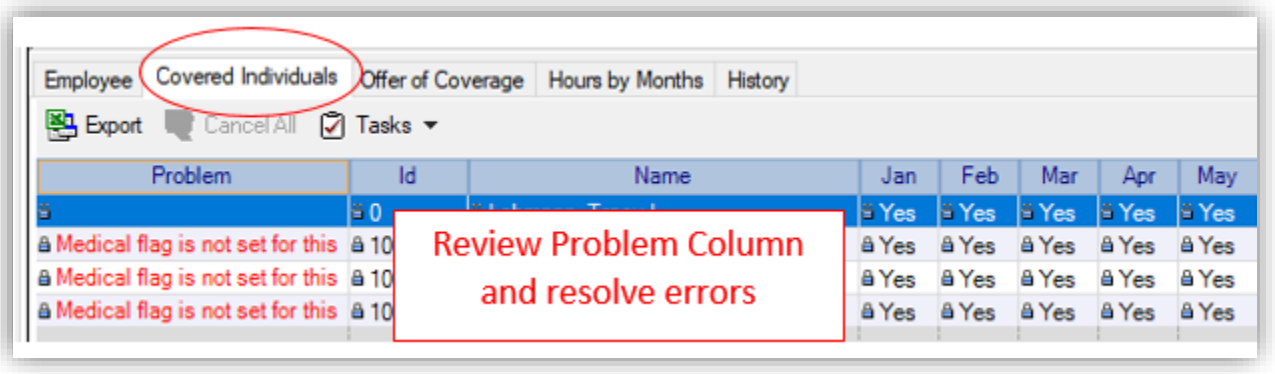


- If changes are made in Employee Management, **must RELOAD** ACA Data



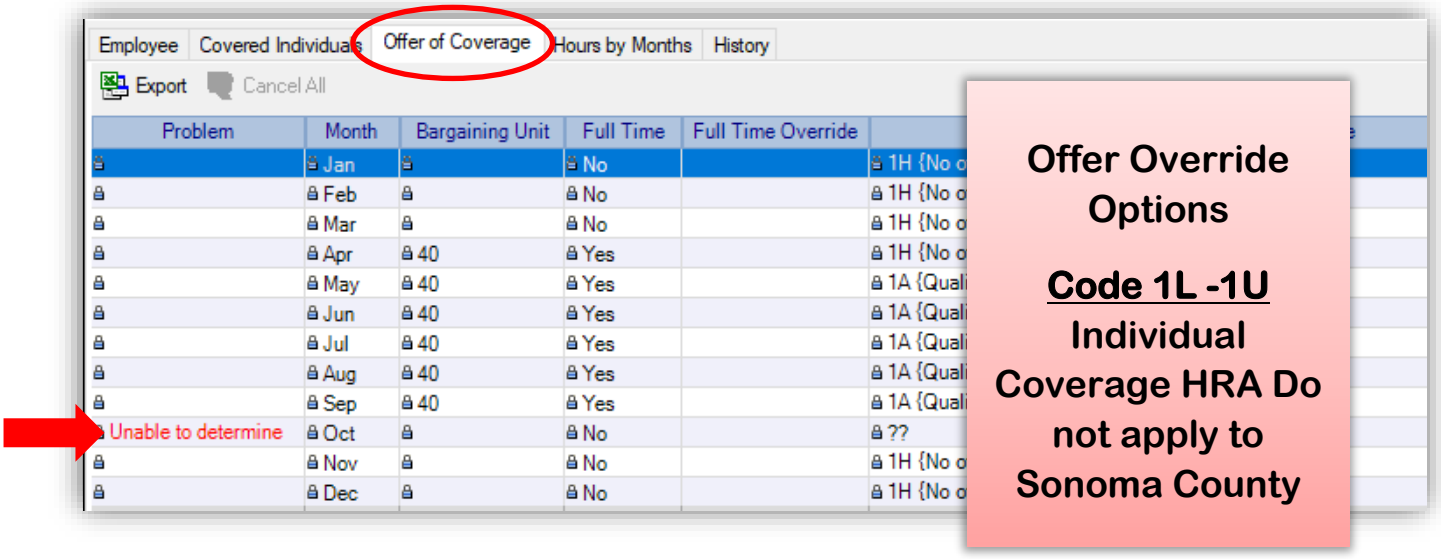
Covered Individuals Tab: Self-Insured ***(For example, Horicon District)***

- Names Listed are Employee and Dependents
- Review the Problem Column
- This is **Read Only**, if you need to make changes to this information, you can go to Dependents and Benefit Providers in the employee record, or you can use the quick link on the Employee Tab to make the changes
- If changes are made in setup, remember to **Reload ACA list**



Offer of Coverage Tab: Uses Bargaining Unit – ACA Default Tab Setup

- Review the Problem Column
- Research if issue can be fixed in Employee Management, if not override
- Offer Override – Select option from menu
- Safe Harbor Override – Select option from menu

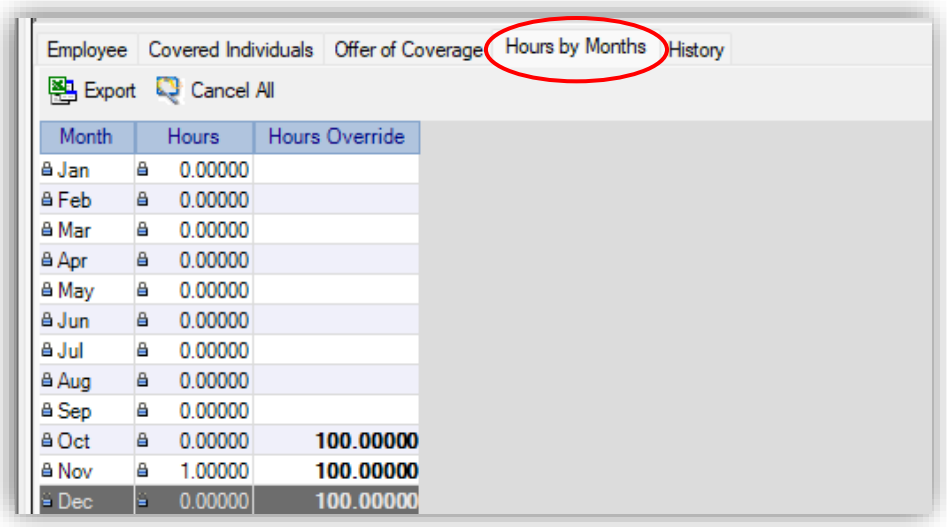


Hours by Month Tab:

Hours are not printed on the 1095 forms, however, if an employee has worked 130 hours or more in a month in the calendar year, they must receive a form. If hours are overstated in a month, they can be overridden.

Example: A coach is paid at the end of the season and the addon is flagged to affect ACA Hours with set hours as 300 hours, this would create the form. The hours can be overridden to equalize each month of the season so a form is not generated.

- Hours fields are locked
- Hours can be overridden in Hours Override column
    - Enter overrides
    - Save/Close



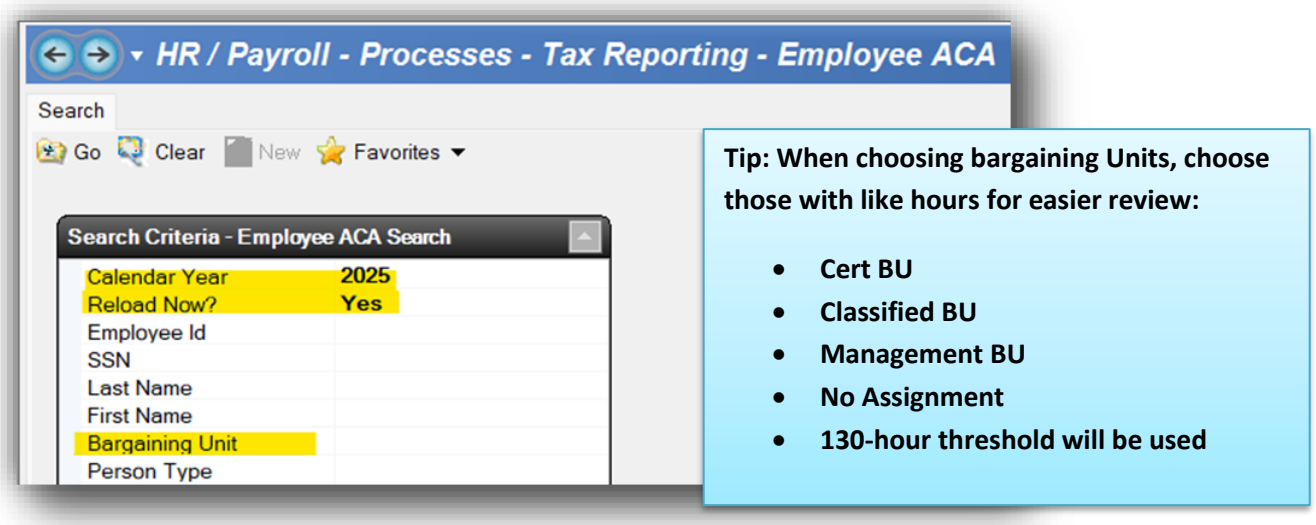
- Review list that form is not going to generate

Export ACA List to Review

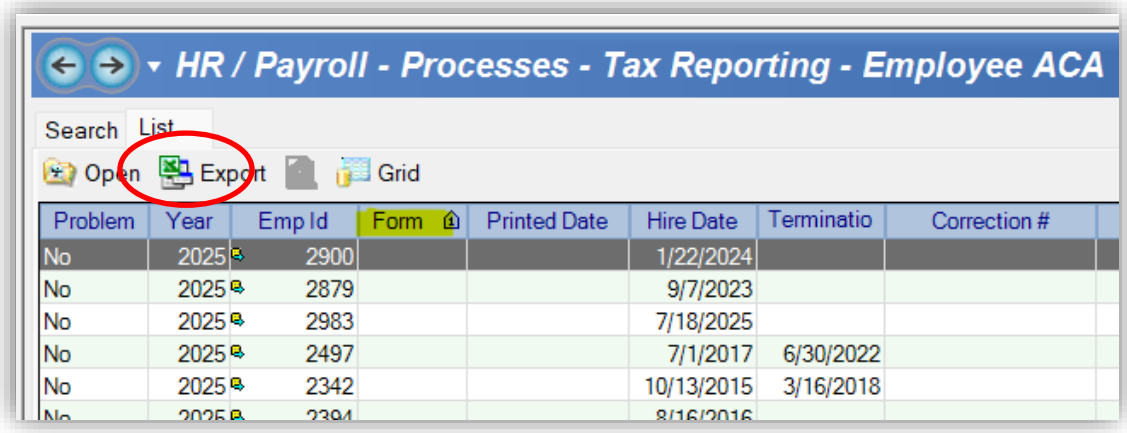
Now that Problems have been resolved, it's time to export the list to Excel and verify if an employee worked full-time in any month and is not flagged to receive a 1095 Form.

Go to HR/Payroll – Processes – Tax Reporting – Employee ACA

- **Calendar:** 2025
- **Reload Now:** Yes
- **Bargaining Unit:** Select the BU or leave blank to get all employees
- Click **Go** to generate the list



From the list, click on the **Form Column** header to sort by Form, then click Export to export to Excel and review the hours worked to verify they are getting a form when working over the 130 minimum hours threshold.

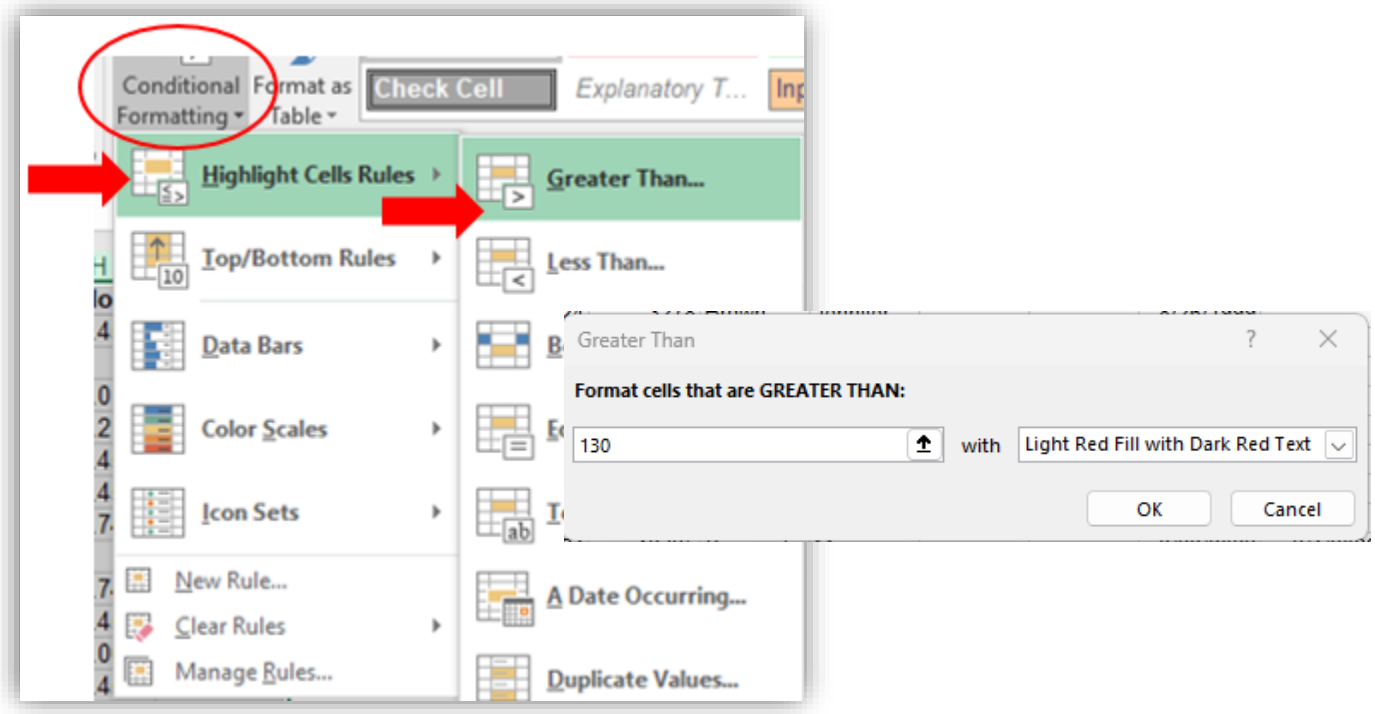


Search for Hours over FTE, but NOT Getting a 1095-C Form

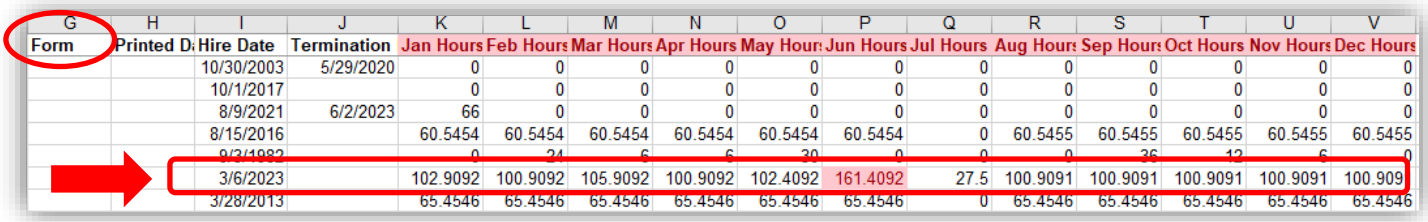
Review all months. Scroll over to Jan Hours – Dec Hours worked, delete or hide-columns. If a classified employee has worked over the minimum hours, but not scheduled to get a 1095-C Form, this needs to be researched and may need to be overridden in order for the employee to receive a form.

Use Conditional Formatting

From the exported list, highlight the columns to search, Go to Conditional Formatting, Highlight Cell Rules, Greater Than, Type in the average for your District, Click OK. This will highlight hours over the minimum FTE.

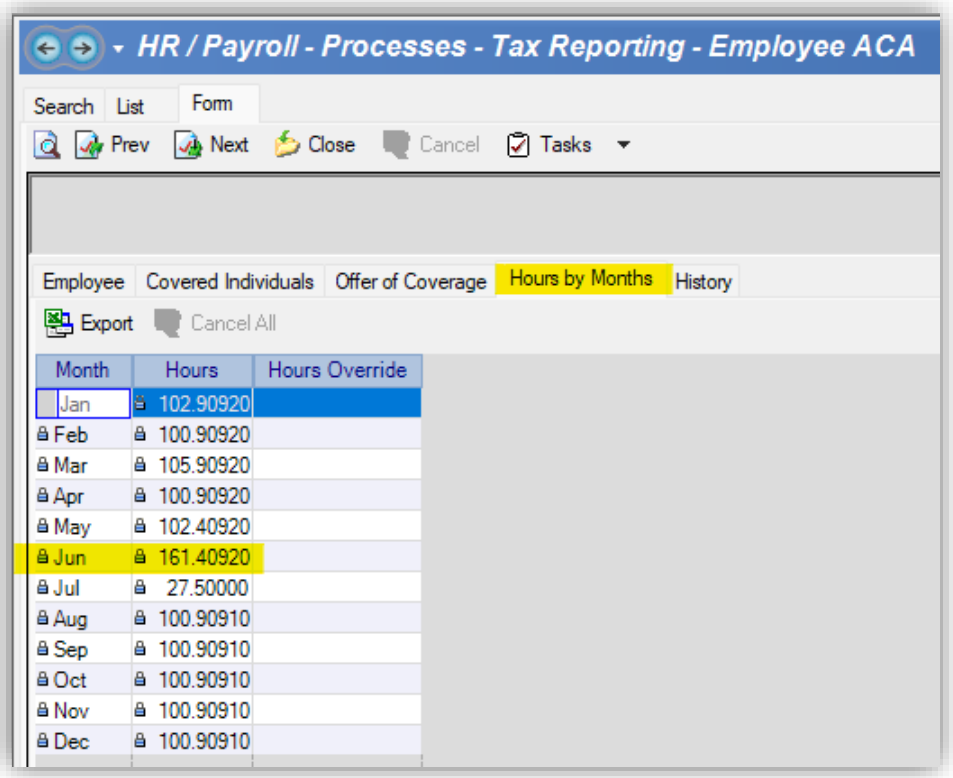


Example: Hours are over the minimum FTE and are not scheduled to get a 1095-C Form. Review Form Column and update in Employee Management or ACA Activity Override to correct.

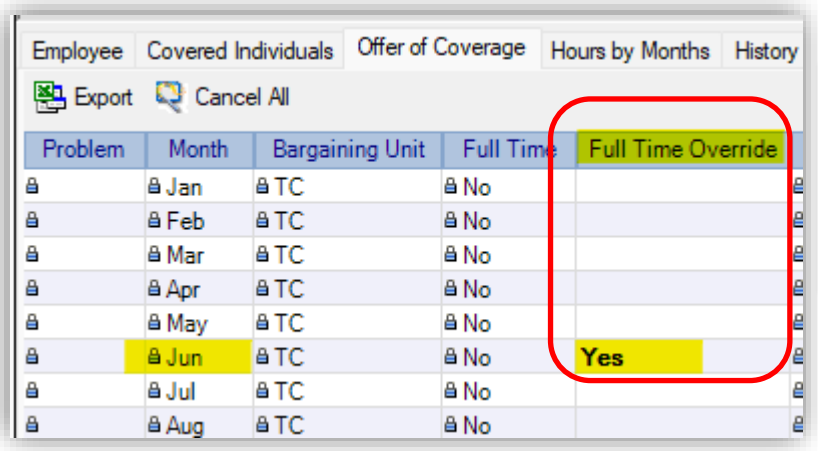


G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
Form	Printed D	Hire Date	Termination	Jan Hours	Feb Hours	Mar Hours	Apr Hours	May Hour	Jun Hours	Jul Hours	Aug Hours	Sep Hours	Oct Hours	Nov Hours	Dec Hours
		10/30/2003	5/29/2020	0	0	0	0	0	0	0	0	0	0	0	0
		10/1/2017		0	0	0	0	0	0	0	0	0	0	0	0
		8/9/2021	6/2/2023	66	0	0	0	0	0	0	0	0	0	0	0
		8/15/2016		60.5454	60.5454	60.5454	60.5454	60.5454	60.5454	0	60.5455	60.5455	60.5455	60.5455	60.5455
		9/3/1982		0	24	6	6	30	0	0	0	36	12	6	0
		3/6/2023		102.9092	100.9092	105.9092	100.9092	102.4092	161.4092	27.5	100.9091	100.9091	100.9091	100.9091	100.909
		3/28/2013		65.4546	65.4546	65.4546	65.4546	65.4546	65.4546	0	65.4546	65.4546	65.4546	65.4546	65.4546

- Go back to Employee ACA Record
- Review the Hours by Months Tab for hours over FTE



- Go to the Offer of Coverage Tab
- Review Full Time Column is YES for months with hours over FTE
- Save/Close



Example: Use Full Time Override Column to change flag to receive 1095-C Form

- Review on the ACA list that the employee is now receiving a 1095 Form

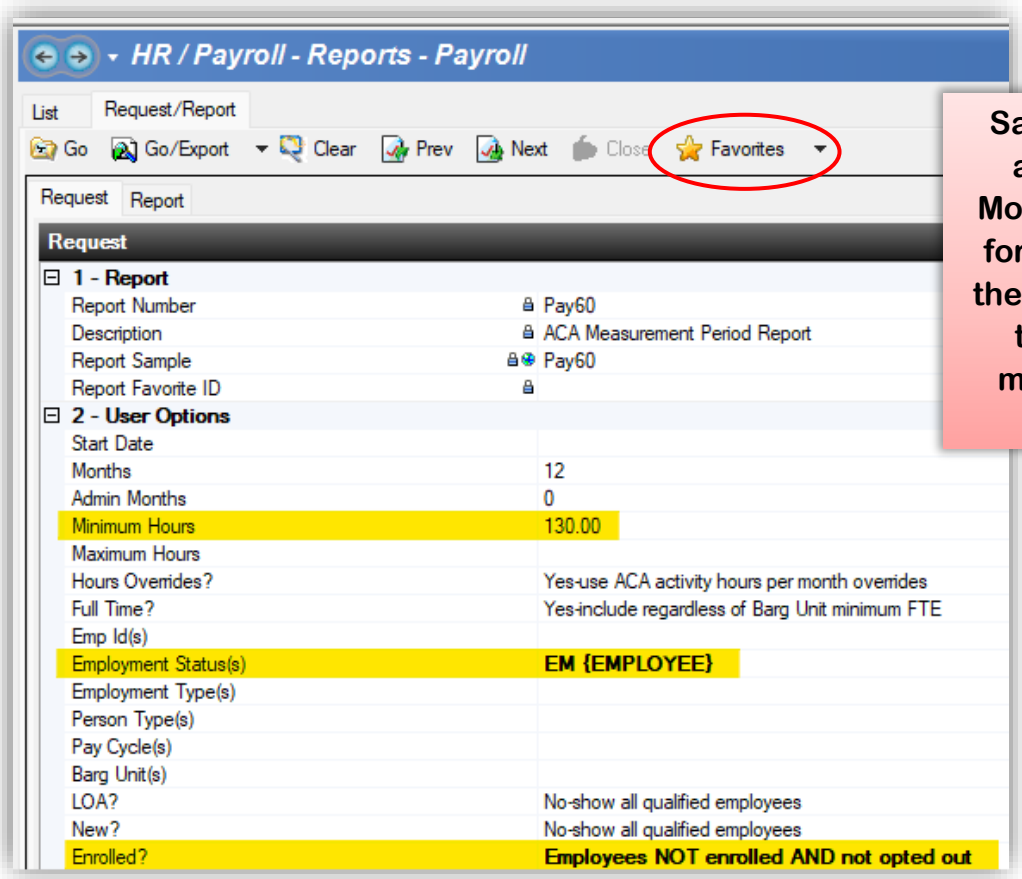
Pay60 ACA Measurement Period Report

This report helps to determine **eligibility for benefits** and used as an audit for Employee ACA Activity. When checking for benefit coverage the Pay60 report and the ACA load activity, the system will first check the Benefits Provider Tab for Coverage Begin Date and Coverage End Date if they exist, if they do not, then it will use the Begin and End dates.

Payroll and HR Staff should use this report to determine benefit eligibility for part-time employees based on the Look-Back Periods established by District.

Go to HR/Payroll – Reports - Payroll – Pay60 ACA Measurement Period Report

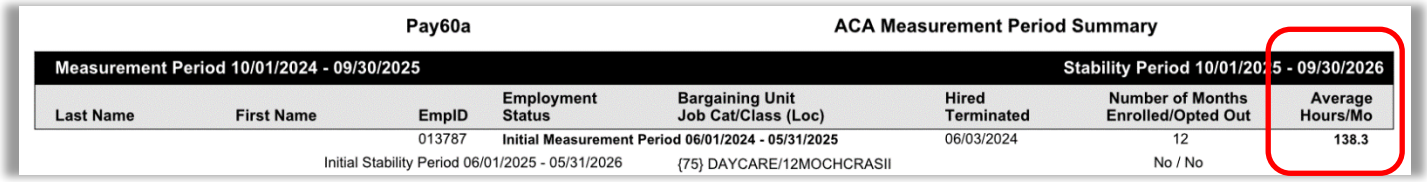
- **Start Date**: Enter a start date for the beginning of the measurement period. (If left blank it will default to the first day of the current month)
- **Months:** Enter the number of months for the measurement period. (Defaults to 12 Months)
- **Minimum Hours**: Enter a minimum number of hours to select employees having this average number of hours per month or greater, for the initial measurement period. (Defaults to 130.00)
- **Employment Status(s)**: EM {EMPLOYEE}
- **Enrolled**?: Employees **NOT** enrolled **AND** not opted out
- Click **GO** to generate report



Save as Favorite and Schedule Monthly to Review for Eligibility (use the mnemonic TDY to schedule a monthly report)

Review Pay60 Report

Employees that appear on this report **for NOT enrolled AND not opted out**, must be reviewed for eligibility of benefits based on average hours worked during the Look-Back period. Recommended to run this report for all employeees to review that full-time employees are reporting as expected.



Pay60a — ACA Measurement Period Summary

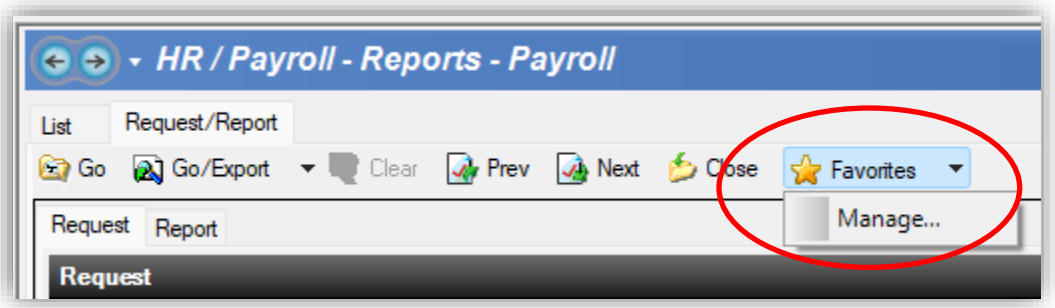
Measurement Period 10/01/2024 - 09/30/2025							Stability Period 10/01/2025 - 09/30/2026
Last Name	First Name	EmpID	Employment Status	Bargaining Unit Job Cat/Class (Loc)	Hired Terminated	Number of Months Enrolled/Opted Out	Average Hours/Mo
		013787	Initial Measurement Period 06/01/2024 - 05/31/2025		06/03/2024	12	138.3
		Initial Stability Period 06/01/2025 - 05/31/2026		{75} DAYCARE/12MOCHCRASII		No / No	

Example: These employees would need to be reviewed. They are full-time, not enrolled and not opted out.

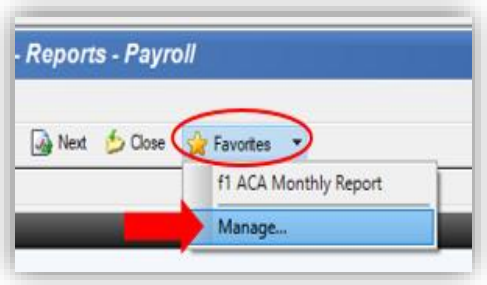
Schedule Reports

Recommended to schedule the Pay60 report monthly. This can be emailed and reviewed for possible eligibility and enrollment. Favorites are available for searches and reports. Up to 20 reports for each activity can be saved as a Favorite and Scheduled. If a report has the last 4 digits of the SSN, it will not send as attachment, instead receive and email that the report is ready in My Reports activity.

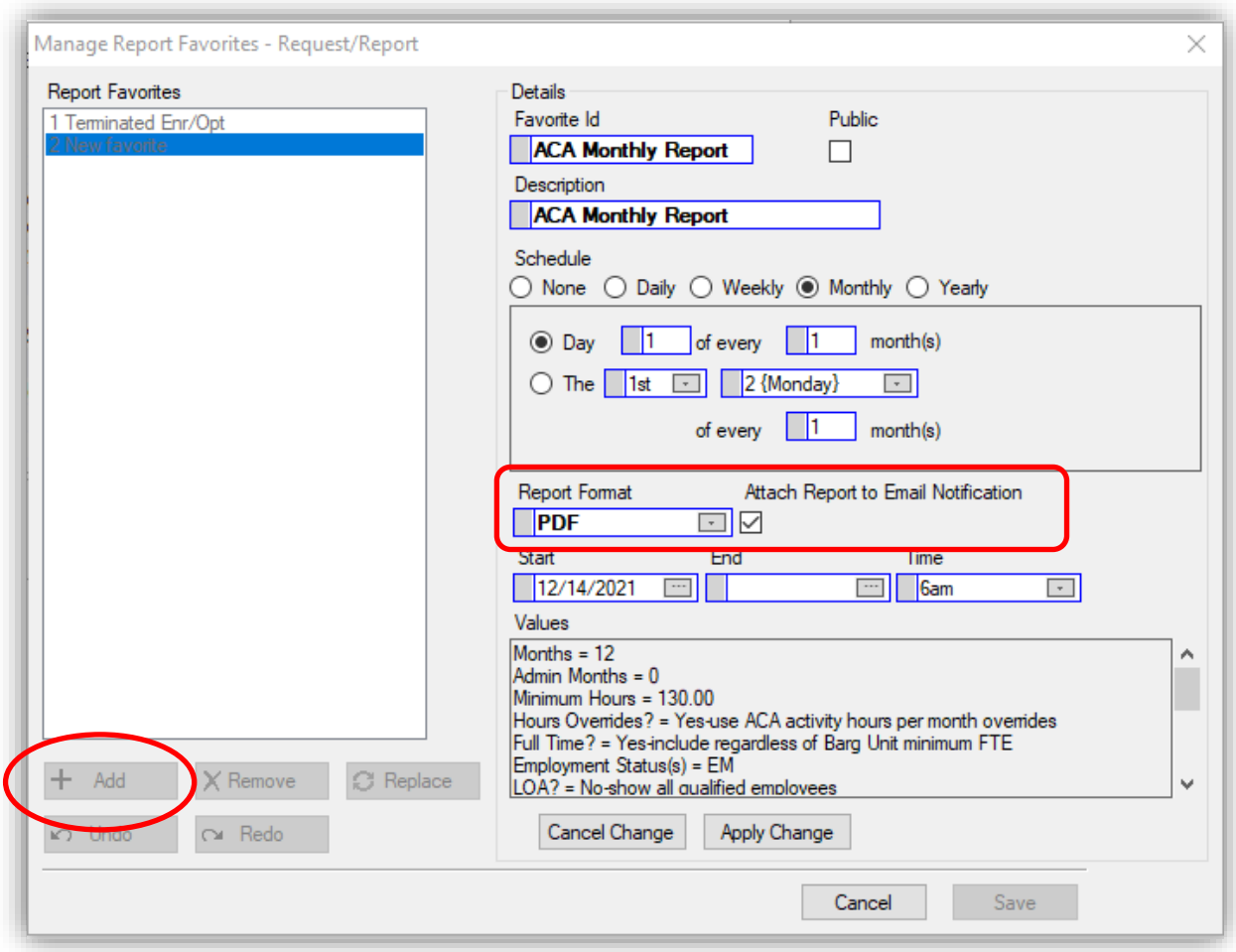
- Click on Favorites
- Select Manage
- Click Add to create Favorite



Schedule Report Favorites



- Add Favorite Id
- Add Description
- Schedule: Monthly
- Choose Day to run report
- Report Format: Select PDF
- Check Box Attach Report to Email Notification
- Choose start date
- Click Apply Change
- Save
- Report is now available when clicking on Favorites

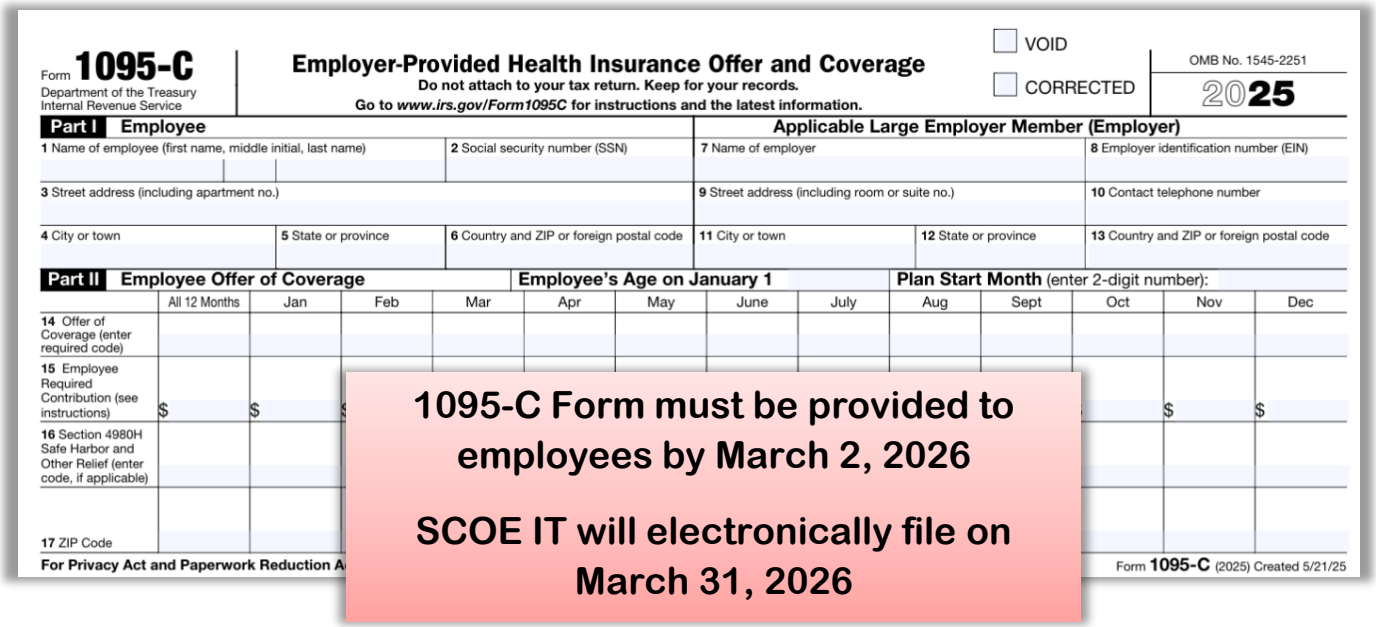


If SSN is included on the report, a notification that report is available in *HR/Payroll - My Reports* activity

Form 1095-C - Employer-Provided Health Insurance Offer and Coverage

An ALE must furnish a Form 1095-C to each of its full-time employees by March 2nd of the year following the year to which the Form 1095-C relates. The form must be provided to ***any*** employee who worked full-time 130 hours or more in any month during the calendar year regardless of benefit enrollment.

Dependent information is provided by the health provider, except for self-insured Districts. ***(Horicon District ONLY).***



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

Employer-Provided Health Insurance Offer and Coverage
Do not attach to your tax return. Keep for your records.
Go to *www.irs.gov/Form1095C* for instructions and the latest information.

☐ VOID
☐ CORRECTED

OMB No. 1545-2251
2025

Part I Employee

1 Name of employee (first name, middle initial, last name) | 2 Social security number (SSN)
3 Street address (including apartment no.)
4 City or town | 5 State or province | 6 Country and ZIP or foreign postal code

Applicable Large Employer Member (Employer)

7 Name of employer | 8 Employer identification number (EIN)
9 Street address (including room or suite no.) | 10 Contact telephone number
11 City or town | 12 State or province | 13 Country and ZIP or foreign postal code

Part II Employee Offer of Coverage | **Employee's Age on January 1** | **Plan Start Month** (enter 2-digit number):

	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)													
15 Employee Required Contribution (see instructions)	$	$										$	$
16 Section 4980H Safe Harbor and Other Relief (enter code, if applicable)													
17 ZIP Code													

For Privacy Act and Paperwork Reduction A

Form **1095-C** (2025) Created 5/21/25

1095-C Form must be provided to employees by March 2, 2026

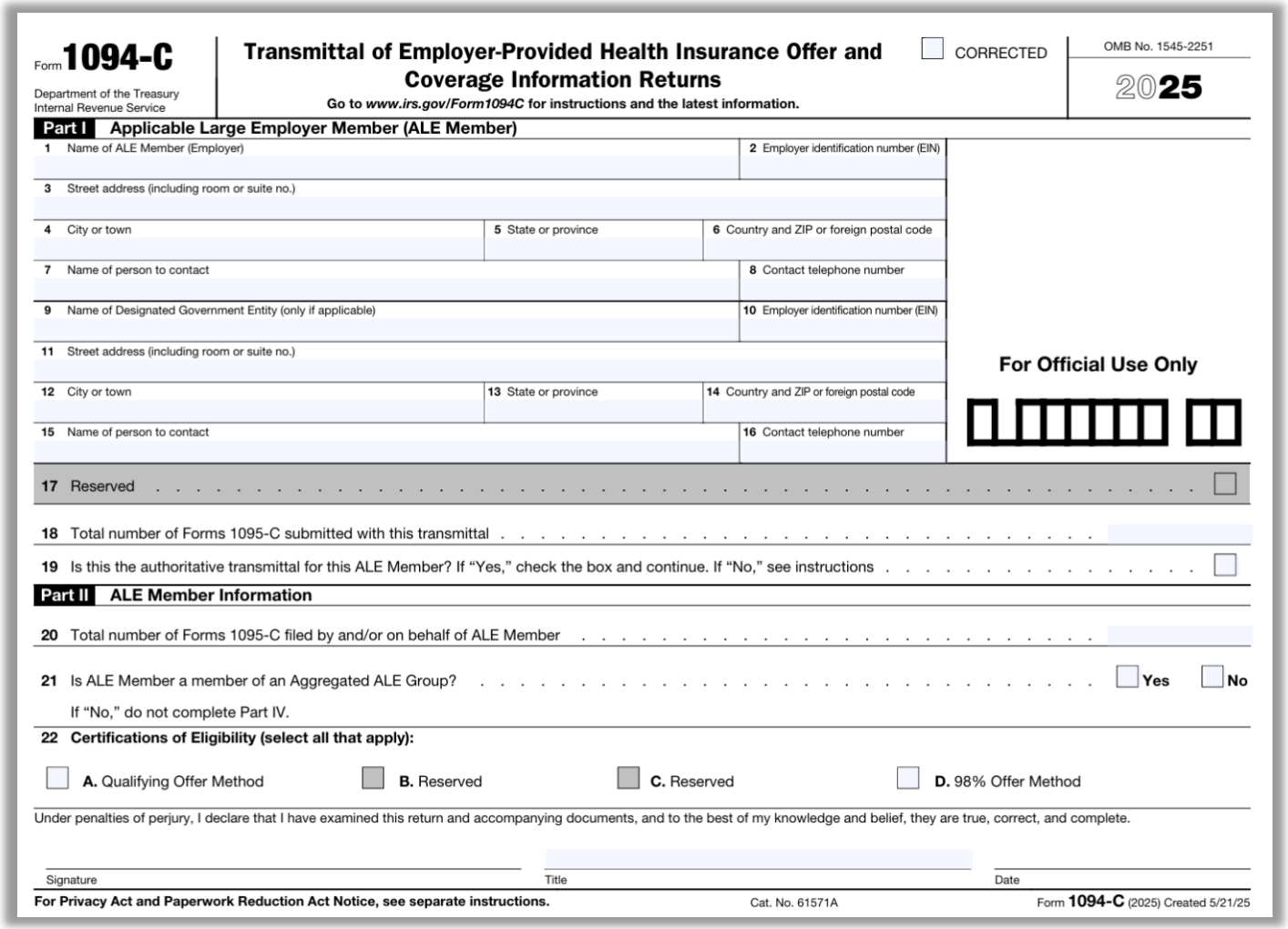
SCOE IT will electronically file on March 31, 2026

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 ALE Member owes a payment under the employer shared responsibility provisions under section 4980H.

https://www.irs.gov/pub/irs-drop/n-14-49.pdf

Form 1094-C – Transmittal Employer-Provided Health Insurance Offer and Coverage Information Returns

SCOE IT will transmit the 1094-C Reports to the IRS by March 31, 2026.



Form **1094-C**

Department of the Treasury
Internal Revenue Service

Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns

Go to *www.irs.gov/Form1094C* for instructions and the latest information.

☐ CORRECTED

OMB No. 1545-2251

2025

Part I Applicable Large Employer Member (ALE Member)

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

For Official Use Only

17 Reserved ☐

18 Total number of Forms 1095-C submitted with this transmittal

19 Is this the authoritative transmittal for this ALE Member? If "Yes," check the box and continue. If "No," see instructions ☐

Part II ALE Member Information

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? ☐ Yes ☐ No

If "No," do not complete Part IV.

22 **Certifications of Eligibility (select all that apply):**

☐ **A.** Qualifying Offer Method ☐ **B.** Reserved ☐ **C.** Reserved ☐ **D.** 98% Offer Method

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.

Signature | Title | Date

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 61571A Form **1094-C** (2025) Created 5/21/25

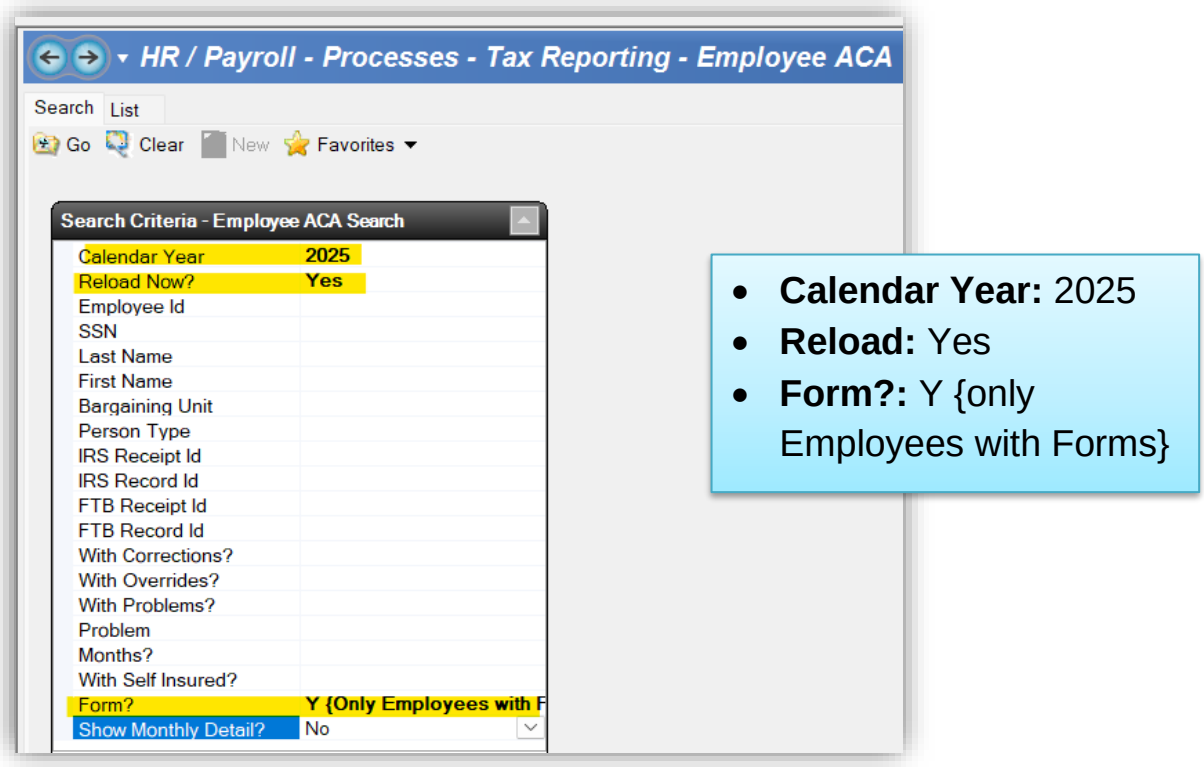
Final Submission ACA Reporting – January 30, 2026 by 4:30 pm

Submit to helpdesk@scoe.org by January 30, 2026 by 4:30 pm

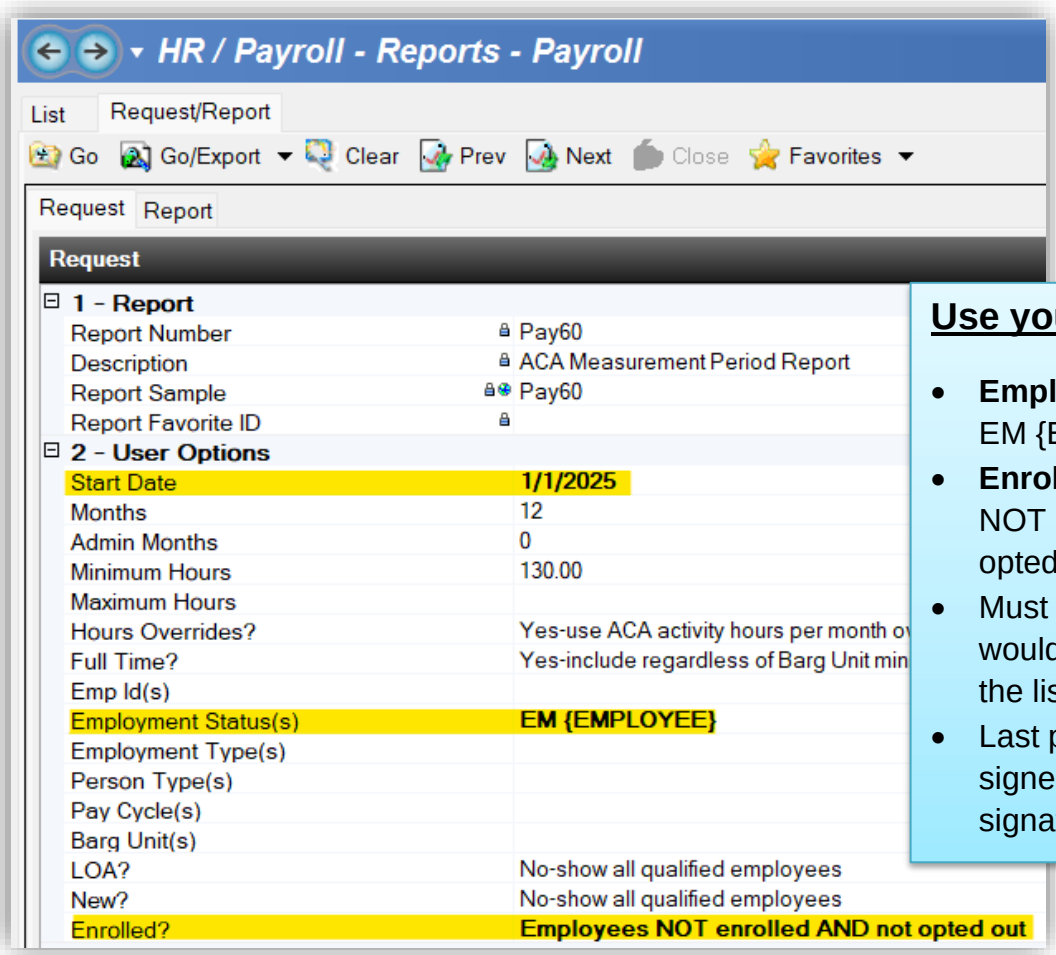
- Last Page of *Pay60* Report signed by CBO, HR Director or Superintendent
- Provide Total Form count from the Employee ACA list receiving 1095-C forms in the email body to helpdesk.

Employee ACA Total Form Count

Use the Employee ACA List for to get the Final Count of employees receiving 1095-C Forms. The final list cannot have problems!

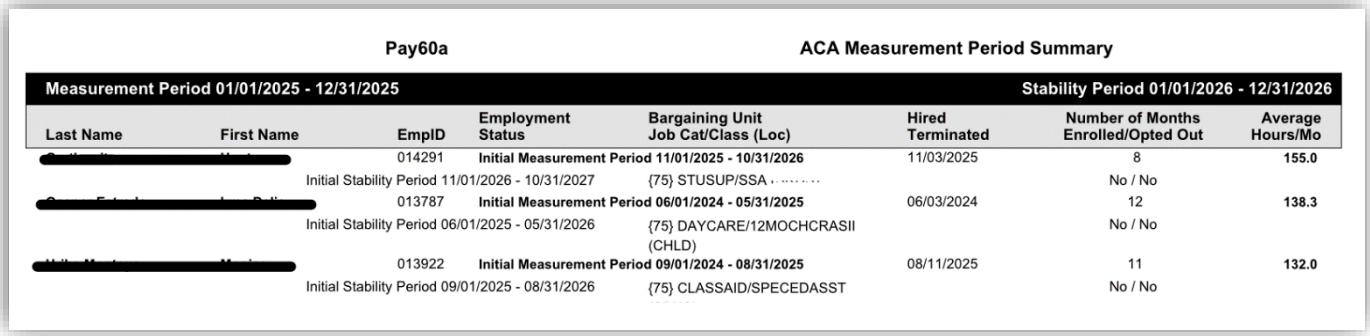


Pay 60 – ACA Measurement Period Report



Use your Favorite

- **Employment Status:** EM {Employee}
- **Enrolled?:** Employees NOT enrolled AND not opted out
- Must explain why there would be employees on the list
- Last page must be signed by authorized signature



Pay60a — ACA Measurement Period Summary

Last Name	First Name	EmpID	Employment Status	Bargaining Unit Job Cat/Class (Loc)	Hired Terminated	Number of Months Enrolled/Opted Out	Average Hours/Mo
		014291	**Initial Measurement Period 11/01/2025 - 10/31/2026**		11/03/2025	8	**155.0**
			Initial Stability Period 11/01/2026 - 10/31/2027	{75} STUSUP/SSA		No / No	
		013787	**Initial Measurement Period 06/01/2024 - 05/31/2025**		06/03/2024	12	**138.3**
			Initial Stability Period 06/01/2025 - 05/31/2026	{75} DAYCARE/12MOCHCRASII (CHLD)		No / No	
		013922	**Initial Measurement Period 09/01/2024 - 08/31/2025**		08/11/2025	11	**132.0**
			Initial Stability Period 09/01/2025 - 08/31/2026	{75} CLASSAID/SPECEDASST		No / No	

ACA References

Form 1095-C: Line 14 - Code Series 1

Code Series 1 is used for **Line 14 of Form 1095-C** and addresses:

- Whether an individual was offered coverage
- What type of coverage was offered
- Which months that coverage was offered

If an employee is benefit eligible in any month during the year, then line 14 should include a value for each month, even during months where an employee is not/no longer employed.

Code	What does this code mean?	When should it be used?
1A	A Qualifying Offer was made by the employer to the employee, their spouse and dependents: Minimum Essential Coverage (MEC) with Minimum Value (MV) was made. The offer is affordable because it's < or = 9.5% of the single, mainland federal poverty level.	• Coverage was offered to the EE, their spouse and dependents • MEC was offered, providing MV • Coverage that was offered it considered affordable at the employee-only level
1B	Minimum Essential Coverage (MEC) was offered to the employee only and provides Minimum Value (MV).	• Coverage is only offered to the EE and not to their spouse or dependents.
1C	Minimum Essential Coverage (MEC) that provides Minimum Value (MV) was offered to the employee and their children	• Coverage is only offered to the EE and their children, but not to their spouse.
1D	Minimum Essential Coverage (MEC) that provides Minimum Value (MV) was offered to the employee and their spouse.	• Coverage was only offered to the EE and their spouse, but not to their children.
1E	Minimum Essential Coverage (MEC) that meets Minimum Value (MV) is offered to the employee, spouse and children.	• The only difference betwen this code and 1A is that the coverage may not be considered "affordable" or it is affordable based on a safe harbor other than the financial poverty line.
1F	Minimum Essential Coverage (MEC) is offered to the EE or EE + spouse and/or dependents but the coverage does not provide Minimum Value (MV).	• The coverage offered does not meet the MV threshold
1G	Self-insured coverage was offered to an individual who is not full time at any point in the year.	• A self-insured plan is offered • Non-full time individuals are eligible or the plan • The EE was enrolled in the plan at some point in the year. • Not employed during calendar year

1H	No offer of coverage was made (or one was made, but it did not meet the MEC threshold for the EE).	• The EE was not yet hired • The EE was in a limited-assessment period • The EE was otherwise ineligible for coverage • The offer of coverage was not MEC • The offer of coverage was not for an entire month • The EE terminated and was offered COBRA
1J	Minimum Essential Coverage (MEC) that provides Minimum Value (MV) was offered to the employee and their spouse, AND Coverage conditionally offered to spouse (not dependents)	• Conditiionally offered to spouse • Coverage was not offered to dependent(s)
1K	Minimum Essential Coverage (MEC) that provides Minimum Value (MV) was offered to the employee, their spouse and children. AND coverage conditionally offered to spouse.	• Conditionally offered to spouse • Coverage was offered to dependent(s)

Important Note Regarding Affordability: References to affordability relate to affordability at the employee-only coverage level. It does not matter if the employee elects coverage for him or herself and a spouse or dependent. The IRS is only concerned with what the employee would have to pay if he or she elected coverage for him or herself alone.

*Offer of Coverage: An offer of coverage is one that provides coverage for every day of a calendar month. There is an exception for terminated employees who would have been covered for the entire month, if not for the termination.

Form 1095-C: Line 16 - Code Series 2

Code Series 2 is used for **Line 16 for Form 1095-C** and address:

- Whether the individual was employed and, if so, whether he or she was full-time or part-time
- Whether the employee was enrolled in coverage
- Whether the employer is eligible for transition relief as an employer with a non-calendar year plan or as a contributor to a union health plan
- Whether coverage was affordable and, if so, based on which IRS safe harbor

Code	What does this code mean?	When should it be used?
2A	The EE was not employed this month	• The EE had not yet been hired • The EE was no longer employed
2B	The EE was not full-time (FT) during this month	• The EE was part time • The EE was seasonal or variable hour worker • The E is in a measurement period and FT status has not yet been established
2C	The EE has accepted and enrolled in the coverage offered	• The EE is enrolled in coverage offered by the employer
2D	The EE was in a Limited non-assessment period (LNAP) for this month	• The EE is in a waiting period under the look-back measurement period • The EE is in the first calendar month of their employment and did not start on the 1st day of the month • The employer is in their first year as an applicable large employer (ALE) • The EE has a status hcange durnig their initial look-back measurement period
2E	The employer is eligible for the multi-employer interim relief rule	• Some portion of the workplace is eligible for a multi-employer (union) plan • The employer makes an ongoing contribution to the plan on behalf of union EEs
2F	The coverage offered is affordable based on the Form W-2 safe harbor	• Coverage is considered affordable for this EE based on the W-2 safe harbor method • The W-2 safe harbor was used for every month that the EE was offered coverage
2G	The coverage offered is afforadable based on the Federal Poverty Line safe harbor	• Coverage is considered affordable for this EE based on the federal poverty line safe harbor method
2H	The coverage offered is affordable based on the Rate of Pay safe harbor	• Coverage is considered affordable for this EE based on the rate of pay safe harbor method.