

ACA Reporting

Reporting Requirements

Applicable Large Employers (ALE's) with 50 or more full-time employees (including full-time equivalent employees' averaging of 30 hrs/week or 130 hrs/month) 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 ALE Member 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 ALE Member owes a payment under the employer shared responsibility provisions under section 4980H.
- Form 1095-C is also used in determining the eligibility of employees for the premium tax credit.
- 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.

An ALE Member must file one or more Forms 1094-C, and must file a Form 1095-C for each employee who was a full-time employee of the ALE Member for any month of the calendar year.

Penalties:

An ALE Member that fails to comply with the information reporting requirements may be subject to the general reporting penalty provisions under section 6721 (failure to file correct information returns) and section 6722 (failure to furnish correct payee statement).

Filed with Errors:

Prior to e-Filing the 1094C/1095C returns a reasonable effort will be made to work with the district to resolve identified errors prior to transmittal.

After transmittal any forms returned by the IRS as “Accepted with Error” will need to be corrected and re-filed. Generally the Error is the returned failed TIN check. To remedy, the individual return must be processed through TIN validation. District will be invoiced **\$7.04/pp** to validate and re-file these error-ed returns.



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PAYROLL SERVICES

The San Diego County Office of Education provides payroll support and assistance to 53 school districts, community colleges, and charter schools operating within San Diego County and processes more than 650,000 warrants and more than 70,000 W-2s annually.

[Download Payroll Calendar and Typed Warrant Schedule 2023-24 \(PDF\)](#)

[Download 2024-25 Annual Resolutions Authorized Designated Agents \(PDF\)](#)

[Download Payroll Calendar and Typed Warrant Schedule 2024-25 \(PDF\)](#)

MORE TO EXPLORE

+ [Our Services](#)

+ [Payroll Services Forms](#)

— [ACA 1095-C / 1094-C Reporting](#)

- [2023 SDCOE ACA Implementation Form \(PDF\)](#)
- [Section 1 — Important Dates and Deadlines \(PDF\)](#)
- [Section 2 — District Compliance Responsibility \(PDF\)](#)
- [Section 3 — PeopleSoft ACA Reporting \(PDF\)](#)
- [Section 4 — Third Party ACA Reporting \(PDF\)](#)
- [Section 5 — ACA Resources \(PDF\)](#)
- [Section 6 — Glossary of Terminology \(PDF\)](#)
- [Section 7 — Common Errors \(PDF\)](#)
- [Section 8 — Penalties \(PDF\)](#)
- [ACA Eligibility Template \(.xls\)](#)

Helpful Links:

[Payroll Services Website – ACA Section](#)