

ACA YEAR-END PROCESS **2023**



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UPCOMING DEADLINES

SET SEG Upcoming Deadlines

ACA Reporting Requirements	Deadline*
Mailing 1095-C Forms to Employees	February 15, 2024
E-Filing 1094-C & 1095-C Forms to the IRS	March 15, 2024

IRS Upcoming Deadlines

ACA Reporting Requirements	Deadline*
Mailing 1095-C Forms to Employees	March 1, 2024
E-Filing 1094-C & 1095-C Forms to the IRS	April 1, 2024

**SET SEG deadlines may differ slightly from what is posted on [irs.gov](https://www.irs.gov), as our deadlines are specific to the ACA tracking and reporting process to ensure we meet IRS deadlines.*



I. PROCESS OVERVIEW

The Year-End Process is broken down into nine sections on the SyncStream portal, as depicted in the chart below. Descriptions for each section can be found within the appendix.



If you manage multiple districts, you will need to complete the outlined steps (listed within the Instructions) for each of your groups separately.

- SET SEG will initiate the process. You will be notified by email asking you to review your forms. Please use the appendix to assist with this process. The appendix (Link) contains resources such as:
 - Year-End Process Section Descriptions
 - ACA 1095-C Form Codes Cheat Sheet
 - Troubleshooting FAQs
 - How to Contact Us
- Upon completing your review of 1095-C forms:
 - Email us to confirm your forms are ready to be mailed or
 - If corrections are required, schedule a 30-minute meeting with one of our ACA team members to do a final review before forms are mailed.



2. BEFORE YOU BEGIN

Before beginning the year-end process, please be aware of the following items that may impact the way your forms look (including the codes that are calculated on lines 14 and 16).

Payroll

Form coding is based on payroll for the entire reporting year. If you are viewing forms before the end of the year, you will likely be missing payroll (because the pay period hasn't yet concluded). If this is the case, December (lines 14, 15, and 16, or any other month with missing payroll) may appear blank. These values will generate once all your payroll has been uploaded into the system through the SET SEG member portal.

Offers of Coverage

Form coding for lines 14, 15, and 16 is based on offers of coverage. Please ensure this information is up to date, including any changes impacting December coverage. Report any active employees that have been offered Minimum Essential Coverage (MEC) Plans, COBRA, or are receiving employer-sponsored disability payments. Report employees to whom you made conditional offers.

Employee Demographics

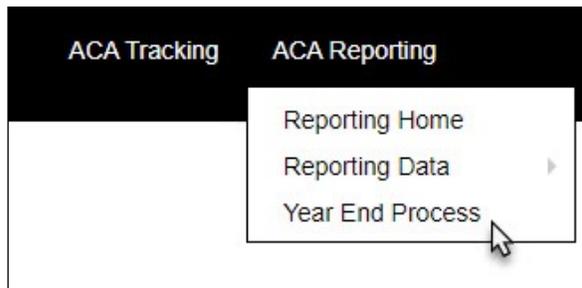
The employee's information, including the name that will appear on the form. The address where the form will be mailed is pulled directly from the most recently submitted employee data file. To make corrections, please update your employee file and upload through the SET SEG member portal.

✔ Tip: The name on the form must be the employee's legal name as shown on their social security card.

3. INSTRUCTIONS

An ACA team member will initiate the year-end process by generating your forms preview.

1. After receiving the email from SET SEG, log in to SyncStream
2. Click the ACA Reporting tab and select [Year End Process](#)



3. When entering Year End Process, the solution will land on section one (“Affordability”). You do not need to do anything on this page.
4. Proceed to section four (“Preview Forms”) by clicking on the banner.



5. Click on the file name(s) listed under Rendered Preview Documents.

Rendered Preview Documents	
These are the preview documents that have been rendered for the 2023 Tax Year	
File Download Link	Preview
FileType1 - PREVIEW 1 1095c for Tax Year 2023 - 20221025T140347	1. Ge

6. A PDF document should pop-up in your browser window. Please ensure you allow pop-ups for this page. Click on the document to open. *Note:* For larger districts, this may take some time to download.

7. An exportable table of form data is available on the following [“Audit” page](#) by clicking the “Export To Excel” button at the top right corner.

Note: For employers offering self-insured health plans, dependents will appear as duplicate lines in the table, with dependent data appearing to the right of the self-insured column.

8. Once open, you may begin the review process. This process consists of the following iteration of steps.

I. REVIEW

- Using the Form Review Checklist review all the forms for your district.
- Check for accuracy and completion.

4. REGENERATE

- Once your corrections have been uploaded and processed successfully, email SET SEG to regenerate forms.



2. TROUBLESHOOT

- Troubleshoot missing information using the Troubleshooting FAQs and ACA 1095-C Form Code Cheat Sheet provided within the appendix.

3. UPDATE

- Make data corrections or upload new data files to SET SEG Member Portal.
- Please allow at least 24 hours before proceeding to the next step.



4. FORM REVIEW CHECKLIST

Here is a list of common things to check for when reviewing 1095-C Forms:

Form Count

Verify all full-time employees have forms

Form Coding (Lines 14 - 16)

Self-Insured Plans

If you offer a self-insured plan:

- Verify that all employees enrolled in a self-insured plan have two pages within the form preview PDF
- Verify all dependents and/or spouses are showing accurately for the months they were enrolled in the plan

Additional Resources

Don't forget to utilize the following resources, found in the Appendix:

- Year-End Process Section Descriptions
- ACA 1095-C Form Codes Cheat Sheet
- Troubleshooting
- FAQs
- How to Contact Us

What should you look for on Line 14?

Below is a chart of the most common and least common codes you should see on Line 14.

Most Common Codes		Least Common Codes*	
IC	Qualified Offer to Employees and Dependents	IB	Offer to Employee Only
IE	Qualified Offer to Family	ID	Offer to Employee and Spouse
IF	Qualified Offer Without Minimum Value (MEC Plan Offers)	IJ	Offer of Minimum Value to Employee Conditional Offer to Spouse
IH	No Offer of Coverage	IK	Qualified Offer to Employee and Dependent(s) and Conditional Offer to Spouse
		IG	Offer to Non-Full-Time Employee

*If you see a *least common code* on a form, it doesn't necessarily mean that it is wrong, but it could indicate that data was inaccurately entered for this employee. A complete list of all available codes can be found in the appendix.

What should you look for on Line 15?

Look for inconsistencies with the cost listed, like the amount varying from month-to-month. Example:

	January	February	March	April
Line 15	\$125.00	\$89.00	\$125.00	\$89.00

*Plan costs may change mid-year, so if you see different amounts reported on Line 15, that doesn't necessarily mean there is a problem. If the cost of your lowest cost plan that was offered to your employees did not change your plan costs did not change throughout the year and the costs on line 15 are changing, this is a problem on the form.

What should you look for on Line 16?

Line 16 provides the IRS information to administer the employer shared responsibility provisions. Ideally, you want to see a code for each month on line 16.

- Look for forms that have a code listed for some but not all months
- Look for forms where Line 16 is blank (there are no codes for any months)

If you encounter any form coding issues, please [contact us](#) with the employee's name and problem.