



COBRA Offer of Coverage for IRS Reporting (Only needed from employers with self-funded medical plans)

Employer FEIN	First Name	Last Name	SSN	Home Address Line1	Home Address City	Home Address State	Home Address ZIP	Benefits Effective Date	Monthly Cost	Employee Type	Benefits Type Offered	Benefits Type Accepted	Accepted Plan Is Self Insured
What does this mean?													
The school district's tax ID Number	COBRA Participant Plan Holder first name	COBRA Participant Plan Holder last name						The date in which the COBRA enrollment begins or the date in which the COBRA enrollment ends	Zero (0.00)	Send only the code value: C	Offered to	COBRA Election	
Can I leave it blank?													
No	No	No	No	No	No	No	No	No	No	No	No	No	No
What Type of Data is this?													
Text or Number	Text	Text	Text or Number	Text or Number	Text or number	Text or Number	Text or Number	Date	Decimal (0.00)	Text	Text	Text	Single Digit
What values are acceptable?													
Only federally provided FEIN values with leading zeros intact	Any name	Any name	Only federally provided SSN values with leading zeros	Any address	Any city	Any state	Any number	Typically the date of month following when the change was effective. There can also be cases where this is retroactive to the termination date of the employee, or the date in which the dependent turned 26 or the date of a divorce and in these cases it could possibly not fall on the first of the month. If the benefit effective date is not the first of the month, then per the regulations, coverage is not considered effective during that month since they were not covered for EVERY day of the month.	Non-continuing employee COBRA enrollment does not have a cost share reported on form 1095.	Only a C (meaning COBRA)	Send only the code value: C = Enrolling in the COBRA benefits NO = No is terming COBRA	Send only the code value: NO = No benefits offered E = Employee Only ED = Employee and Dependent(s) (not spouse) ES = Employee and Spouse (no dependent(s)) EDS = Employee and Family	To specify that the plan is self-insured use a 1