

**Infotype 9004—ACA Reporting  
Entry Guidelines**

**ACA Reportable Indicator**

<b>Value</b>	<b>Description</b>	<b>Comments</b>
Y	Yes, employee should be included in the ACA reporting and receive a Form 1095-C	Use for all ACA FT employees
N	No, employee should not be included in the ACA reporting and should not receive a Form 1095-C	Use for Non-FT employees. Note: If non-FT employee at time of hire, use "N" until the end of IMP. If at end of IMP, determine employee is ACA FT, copy record and change to "Y".

**ACA Offer Code (Form 1095-C, Part II, Line 14)**

<b>Value</b>	<b>Description</b>	<b>Comments</b>
1E	<b>Minimum essential coverage/value offered</b> (Offer made to FT employee.) Minimum essential coverage providing minimum value offered to employee and at least minimum essential coverage offered to dependent(s) and spouse.	Select this code for all ACA FT employees who were offered coverage.
1G	<b>Offer made to employee not full-time</b> Offer of coverage to employee who was not an ACA FT employee for any month of the calendar year and who enrolled in self-insured coverage for one or more months of the calendar year.	Contact OSUP before using this code. It should be used in rare cases only.  HCM will populate this code on ZP189 for retirees, COBRA participants and survivors who were not ACA FT employees for any month of the calendar year.
1H	<b>No offer of coverage</b> Employee not offered health coverage.	Select this code for newly hired ACA FT employees while the employee is an IAP/waiting period (period between hire date and insurance effective date). Select this code for all non-FT employees, including non-FT employees who are in an IMP. Note: HCM will populate this code on ZP189 for any employee who was not employed during the calendar month.

**ACA Coverage Code (Form 1095-C, Part II, Line 16)**

<b>Value</b>	<b>Description</b>	<b>Comments</b>
2A (DO NOT USE)	<b>Employee not employed during the month</b>	DO NOT USE. Note: HCM will populate this code on ZP189 for any employee who was not employed during the calendar month.
2B	<b>Not enrolled, not full-time</b> Employee is a non-FT employee.	Select this code if the employee is a non-FT employee for the month. Do not use this code for a non-FT employee who is in an IMP or IAP.
2C	<b>Enrolled in coverage</b> Employee enrolled in coverage offered	Select this code for any month in which the employee enrolled in health coverage offered by the employer, regardless of whether any other 2 series code might also apply. In addition, HCM will populate this code on ZP189 for retirees, COBRA participants, and survivors.
2D	<b>Not enrolled; limited non-assessment period</b> Employee in a section 4980H(b) Limited Non-Assessment Period.	Select this code for (1) non-FT employees in an IMP or IAP; (2) ACA FT employees in an administrative/waiting period.
Blank	<b>Employee Waived Coverage</b>	HCM will automatically populate code 2G (Section 4980H affordability federal poverty line safe harbor) for active employees who waive health coverage. Exceptions for 2015 only: 1) will be blank for January and February for everyone who waived coverage; 2) will be blank for January through December for all rehired retirees.

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<b>Initial Measurement Period (IMP)</b>		
24 pay periods in which an employee will be monitored to determine ACA FT status		
<b>Value</b>	<b>Description</b>	<b>Comments</b>
Begin date	First day of first full pay period after date of hire	
End date	Last day of 24 <sup>th</sup> pay period after date of hire	
<b>Initial Stability Period (ISP)</b>		
12 month period immediately following the IAP in which the employee is/is not eligible for health coverage		
<b>Value</b>	<b>Description</b>	<b>Comments</b>
Begin Date	First day of health coverage effective date	
End Date	Last day of 12 <sup>th</sup> month after coverage becomes effective	
<b>Plan Option</b>		
<b>Value</b>	<b>Description</b>	<b>Comments</b>
NO	None	Select when employee has not yet elected or waived coverage; used during administrative period.
WA	Waived	Select when employee declined/waived offer of coverage.
NE	Not Eligible	Select when employee is not eligible for coverage.
EN	Enrolled	Select when employee enrolled in coverage offered.
<b>Offer/Declination of Coverage</b>		
<b>Value</b>	<b>Description</b>	<b>Comments</b>
Year	Year in which the stability period begins for employee who waives coverage	
Date	Date employee waived coverage via LEO or EA entered in LaGov HCM	
Created By	Personnel number of employee (LEO waiver) or EA (direct LaGov HCM entry)	

**This document was prepared for use by agencies on the State of Louisiana’s LaGov HCM payroll system. The information contained in this document may not be appropriate for your use if you are not on the LaGov HCM payroll system. The information presented here does not include all of the ACA Requirements that may be applicable, only those requirements that LaGov HCM Paid agencies have been asked to complete in the LaGov HCM system.**