



**ORANGE COUNTY  
DEPARTMENT  
OF EDUCATION**

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September 5, 2024

TO: Director, Business and Human Resources

FROM: Javaid Ashraf, MBA, Director, Business Systems and Innovation

SUBJECT: 2024 Affordable Care Act Reporting Services

In 2015, the Orange County Department of Education (OCDE) began offering data collection, printing, mailing and electronic data submission services to assist school districts in complying with the reporting requirements of the Affordable Care Act (ACA). OCDE is pleased to offer these same services for 2024. School districts interested in utilizing these optional services must complete and submit the ACA Service Request Form by **October 4th, 2024** (see page 2).

Under the ACA, the Internal Revenue Service (IRS) requires employers to report annual health insurance offerings and coverage information. As defined under the ACA and within statutory deadlines, this information must be provided to all full-time employees even if they were not offered or did not enroll in the school district's benefit coverage.

The deadline and form information for compliance with Section 6055/6056 reporting under the ACA are as follows.

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

- One form filed for each district
  - Includes type of coverage offered, counts by month for full-time employees and coverage offers, and a total count of Form 1095-C
- Submitted electronically to IRS by March 31, 2025

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

- One form filed for each district employee
  - Includes employee information, full-time status, plan cost, and benefit coverage by month and employee dependent information (if district uses self-insured plans)
- Employee statements postmarked by January 31, 2025
- Submitted electronically to IRS by March 31, 2025

**Details of General Services Offered**

- Collection of data required for forms 1094-C and 1095-C
- Fully-insured District Health Coverage
  - Form 1094-C: Parts I, II and III
  - Form 1095-C: Parts I and II
- Self-insured District Health Coverage
  - Form 1094-C: Parts I, II and III
  - Form 1095-C: Parts I, II and III
- Generation of draft Form 1094-C (per district) and Form 1095-C (per employee)
- Printing and direct mailing of Form 1095-C to each employee
- Adobe Acrobat (PDF) proof of Forms 1094-C and 1095-C
- Electronic filing with IRS of forms 1094-C and 1095-C

To utilize these optional services, please complete the ACA Service Request Form by  
**October 4th, 2024**

**Free Services Offered**

Section 6055/6056 reporting services are offered free-of-charge unless additional staff time is required multiple data submissions or missed deadlines, in which case the only charge for this service would be postage for mailing Form 1095-C to each employee.

OCDE has allocated staff resources and arranged with our vendors to provide printing and mailing services within the specified timelines.\*

**\*2024 Dates and Deadlines**

For specific information regarding deadlines associated with the ACA reporting Services, please see the attached *2024 ACA Important Dates and Deadlines* document.

**Questions and/or Concerns**

For all questions or concerns regarding Section 6055/6056 reporting, please contact the Payroll Helpdesk via email at [acahelp@ocde.us](mailto:acahelp@ocde.us).

Enclosures (2)

c: Assistant Superintendents, Business and Human Resources  
Vice Chancellors, Business and Human Resources

# 2024 ACA Important Dates & Deadlines

10/04/24	<b>Due</b> - Implementation Request Form
10/28/24	<b>Due</b> - Benefit Enrollment Data File (Option 2 Districts)
11/06/24	ACA Data Pull (Option 3 Districts)
11/08/24	Posted - ACA Data File Available for District Review
11/08/24-11/22/24	<b>Due</b> - Approved Data File
12/04/24	<b>Due</b> - Change Form <a href="#">2024 ACA Change Form</a>
12/13/24	Posted - 1095-C & 1094-C ( <u>Districts w/o Changes</u> )
12/05/24-12/16/24	<b>Due</b> - ACA Change File
12/20/24	Posted - 1095-C & 1094-C ( <u>Districts w/ Change File</u> )
12/13/24-01/09/25	<b>Due</b> - 1095-C & 1094-C Approval Form (All Districts)
1/31/25	Printing & Mailing of all 1095-C Forms
3/31/25	E-File 1095-C & 1094-C Forms to IRS E-File Forms to State FTB (Self-Insured Districts Only)

# ACA Code Descriptions



Code Type	Description
1A	Employee received a qualifying offer of coverage. Employee qualified as full time based on measurement period, was offered coverage for self, spouse, and dependents, coverage provides minimal value and essential coverage, and premium for lowest-cost self-only coverage was affordable.
1E	Employee offered coverage for self, spouse, and dependents, coverage provides minimal value and essential coverage, however employee is not full time or premium for lowest-cost self-only coverage was not affordable.
1H	No offer of coverage was made.
2A	Employee was not employed for any day during month.
2B	Employee is not a full-time employee and did not enroll in coverage or employee was full-time and enrolled in benefits but terminated during month.
2C	Employee enrolled in benefit coverage. This code should not be used for any month in which a terminated employee was enrolled in COBRA.
2D	Employee is in section 4980(H)(b) Limited Non-Assessment Period. Employee is a new hire and is within initial measurement to determine full-time status and benefit eligibility.
2F	Employee is full-time was offered benefits, did not enroll, but coverage was affordable based on W-2 safe harbor. (Self-only premium < 9.5% of W-2 Box 1)

# HR 2.0 Report Pairings



Report Code	Description	ACA Data Tab
PRM110G	Employee Benefits (No Pay Assignment Data)	Waived Tab
BE_009	Employee and Dependents Becoming Medicare Eligible (Age 55)	Self-Insured Retirees Tab
HR_102	New Hires	New Hire Tab
PRM610	Terminated Employee	Terms Tab
HR_0010_B	HR History Download (1 Row per Pay Assignment)	Other Tab

ACA Form 1095-C Code Flowchart

