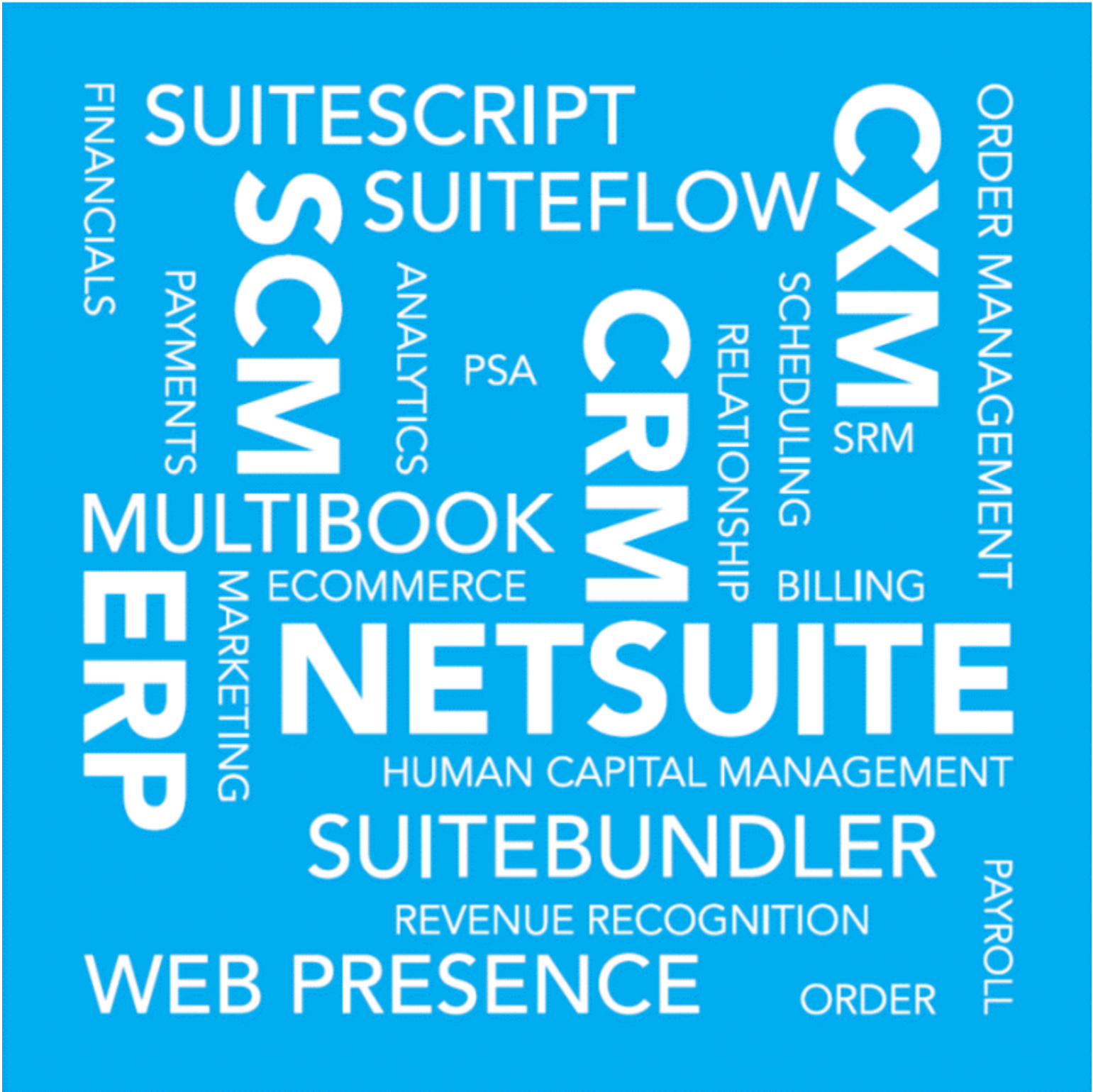


Affordable Care Act



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Affordable Care Act (ACA) Reporting

If you are an Applicable Large Employer (ALE) in the United States, you must comply with Affordable Care Act (ACA) reporting requirements. The ACA Reporting SuiteApp enables you to set up and track the health coverage offered to full-time employees, and electronically file the required health care coverage forms (1094-C and 1095-C) to the Internal Revenue Service (IRS).

ACA reporting is required for ALEs, which are employers that have 50 or more full-time or full-time-equivalent employees. Employees are considered full-time if they work on average at least 30 hours per week, or 130 hours per month.

With the ACA Reporting SuiteApp, you record and track employee health care information throughout the year as employees are hired, pass probation periods, and are offered coverage. Then, at year end, you can review and adjust the information as needed, before printing and distributing forms to employees and filing forms electronically with the IRS.

For more information about ACA reporting requirements, go to <https://www.irs.gov/instructions/i109495c>.

ACA Reporting SuiteApp Features

The ACA Reporting SuiteApp enables you to do the following:

- View average hours of employment by employees for the specified measurement periods to assist in determining full-time equivalent status.
- Specify health coverage plans offered to groups of full-time employees at once, or to individuals as they become eligible.
- Review the information that will be submitted to the IRS on the 1094-C and 1095-C forms, with individual previews for each form, and a detailed report.
- Transmit the ACA information to process the electronic IRS filing, and print and distribute the forms to employees.

The following topics provide details about the ACA filing process:

- Identifying Part-Time Employees
- Creating an ACA Offer of Coverage Plan
- Assigning an ACA Offer of Coverage Plan to Multiple Employees
- Setting Up Employer Information
- ACA Filing
- Updating Employee Records for ACA
- Assigning an ACA Offer of Coverage Plan to an Employee
- Adding Covered Individuals to an Employee
- Adding Safe Harbor Codes to an Employee
- Excluding an Employee from ACA Reporting
- Viewing ACA Filing History

What's New in Release 1.04 of the ACA Reporting SuiteApp

In Release 1.04 of the ACA Reporting SuiteApp, the following features were changed or added:

- Section 4980H Transition Relief options have been removed because that program does not apply to 2017.
- On the Covered Individuals subtab for employees with a self-insured plan, you can add the employee's name and birth date automatically from their employee record. For more information, see the help topic [Adding Covered Individuals to an Employee](#).
- You can now add a Limited Non-Assessment Period (from 0–90 days) from the employer setup. For more information, see the help topic [Setting Up Employer Information](#).
- You can now edit an individual employee's Limited Non-Assessment Period end date from the employee record. For more information, see the help topic [Assigning an ACA Offer of Coverage Plan to an Employee](#).
- The Employee Count Based On dropdown list has been moved to the Preferences subtab of the Employer Setup page. For more information, see the help topic [Setting Up Employer Information](#).
- You can view your filing history from previous years, if you used the ACA Reporting SuiteApp to report those years. For more information, see the help topic [Viewing ACA Filing History](#).

Setting Up the ACA Reporting SuiteApp

This section includes the requirements and procedures for installing the ACA Reporting SuiteApp.

Prerequisites for Installing the ACA Reporting SuiteApp



Important: To use the ACA Reporting SuiteApp, NetSuite Payroll must be actively used during the filing year.

Before installing the ACA Reporting SuiteApp, the following features must be enabled:

- Payroll — Setup > Company > Setup Tasks > Enable Features > Employees
- Custom Records — Setup > Company > Setup Tasks > Enable Features > SuiteCloud
- Client SuiteScript — Setup > Company > Setup Tasks > Enable Features > SuiteCloud
- Server SuiteScript — Setup > Company > Setup Tasks > Enable Features > SuiteCloud

Applicable Large Employer (ALE) Member Information

To use the ACA Reporting SuiteApp, you must enter the legal name as it should appear on tax forms and an employer identification number (EIN) for at least one subsidiary. For more information, see the help topic [Creating Subsidiary Records](#). Subsidiaries should also have at least one payroll earning item type. For more information, see the help topic [Creating Payroll Earning Items](#).

Installing the ACA Reporting SuiteApp

Only users with the Administrator role can install the ACA Reporting SuiteApp. This is a managed bundle and is automatically updated whenever there are updates.

After the ACA Reporting SuiteApp is installed, the Affordable Care Act (ACA) subtab is added to the employee record and access to the ACA landing page is available. For more information, see the help topics [Updating Employee Records for ACA](#) and [Viewing the ACA Landing Page](#).


The ACA Reporting SuiteApp can be disabled at any time. After it is disabled, billing stops and information for the current year is deleted. All filing data for prior years is retained for at least 7 years.

To install the ACA Reporting SuiteApp, go to Customization > SuiteBundler > Search & Install Bundles, and then click **Advanced**.

Use the following information to search for the SuiteApp:

- **Bundle Name** — Affordable Care Act (ACA) Reporting
- **Bundle ID** — 147355

For more information about installing SuiteApps, see the help topic [Installing a Bundle](#).

 **Note:** If the Install button is not available or if you cannot find this SuiteApp, this SuiteApp might not have been shared with your account. To get access to the SuiteApp, contact NetSuite Payroll Support.

After the ACA Reporting SuiteApp is installed

Before using the ACA Reporting SuiteApp, the following must be completed:

- Specify the day of the month to use for determining the monthly employee count that will appear on the 1094-C form. For details, see the help topic [Setting Up Employer Information](#).
- Provide a default recipient for ACA-related email. For details, see the help topic [Setting Up a Default Recipient for ACA Notifications](#).
- Set up roles and permissions. For details, see the help topic [Roles and Permissions](#).

Roles and Permissions

Each role that requires access to the ACA Reporting SuiteApp must be specified on the ACA Grant Permissions page. To assign roles, go to Setup > Customization > ACA Grant Permission (Administrator).

Roles assigned to this permission can perform the following tasks:

- [Assigning an ACA Offer of Coverage Plan to an Employee](#)
- [Adding Covered Individuals to an Employee](#)
- [Adding Safe Harbor Codes to an Employee](#)
- [Excluding an Employee from ACA Reporting](#)
- [Identifying Part-Time Employees](#)
- [Creating an ACA Offer of Coverage Plan](#)
- [Assigning an ACA Offer of Coverage Plan to Multiple Employees](#)
- [Setting Up Employer Information](#)
- [ACA Filing](#)
- [Viewing ACA Filing History](#)

Setting Up a Default Recipient for ACA Notifications

You should set up a default recipient for ACA notifications. The default recipient receives an email message whenever changes applied to multiple employees for ACA reporting purposes have

completed. This includes when an ACA offer of coverage plan has been assigned to multiple employees, and when multiple employees have been identified as part-time.

To set up a default recipient for ACA notifications:

1. Go to Setup > Company > Preferences > General Preferences (Administrator).
2. Click the **Custom Preferences** subtab.
3. From the **Email Notification Recipient** list, select the default recipient. The recipient must be an employee.
4. Click **Save**.

Viewing the ACA Landing Page

To access the ACA landing page, go to Transactions > Employees > Affordable Care Act (Administrator) or Payroll and HR > Payroll > Affordable Care Act (Payroll Manager). Here you will find the steps you need to complete for pre-filing and filing.

For more information, see the following help topics:

- [ACA Pre-Filing](#)
- [ACA Filing](#)

ACA Pre-Filing

Before filing, there are a number of pre-filing tasks to perform. Pre-filing involves identifying part-time employees, setting up and assigning an offer of coverage to employees, and entering employer ACA information. The information entered during pre-filing is used to file the 1094-C and 1095-C forms that are required for ACA reporting at year-end.

The ACA landing page guides you through each of the required pre-filing steps. To make filing at year-end manageable, this information can be easily tracked and updated on a monthly basis.

For information about the 1094-C and 1095-C forms, go to <https://www.irs.gov/instructions/i109495c>. For information on filing, see the help topic [ACA Filing](#).

ACA pre-filing includes:

- [Identifying Part-Time Employees](#)
- [Creating an ACA Offer of Coverage Plan](#)
- [Assigning an ACA Offer of Coverage Plan to Multiple Employees](#)
- [Setting Up Employer Information](#)

Identifying Part-Time Employees

The first step for ACA pre-filing is identifying employees that do not meet the minimum number of hours to be considered full-time for a specified period.

To identify part-time employees:

1. Go to Payroll and HR > Payroll > Affordable Care Act (Payroll Manager).
2. If applicable, select the specific employer from the **View** list.

3. Click **Set Up Hours**.
4. Select the payroll items that are considered eligible hours of service, and that will be used for determining an employee's full-time status, as defined under Section 4980H. ACA-eligible payroll items include:
 - Earning: Wage
 - Earning: Salary
 - Earning: Vacation
 - Earning: Sick

The payroll items are automatically selected, but the list can be modified, if necessary. For more information about payroll items, see the help topic [Creating Payroll Items](#). For more information about eligible hours of service, go to <https://www.irs.gov/instructions/i109495c>.
5. Click **Done** to save the changes and return to the ACA landing page.
6. To identify employees that do not meet the minimum number of hours to be considered full-time, click **Set Part-Time**.
7. Select one or more employees, and click **Set to Part-Time**.
8. Specify the date range during which the employee will be considered part-time.

For example, an employee that had an average of less than 30 hours per week, from January 1 to December 31, 2016, may be set to part-time from January 1 to December 31, 2017 for the purposes of ACA. For more details, see <https://www.irs.gov/instructions/i109495c>.

9. Click **OK**.
10. Verify that the date range that the specified employees will be set to part-time status is correct in the 2016 Part-Time Status column.
11. Click **OK**.

The contact set up as the default recipient for ACA notifications receives an email message after the changes have been applied. For more information, see the help topic [Setting Up a Default Recipient for ACA Notifications](#).

To make changes, click **Edit Hours** from the ACA landing page.


Creating an ACA Offer of Coverage Plan

An offer of coverage plan contains the details about the health coverage that is offered to employees. You can define multiple offer of coverage plans to assign to employees. After creating the offer of coverage plans, you assign them to individual employees from the employee record, or to multiple employees from the pre-filing section of the ACA landing page. For more information on how to assign an offer of coverage plan, see the help topics [Assigning an ACA Offer of Coverage Plan to an Employee](#) and [Assigning an ACA Offer of Coverage Plan to Multiple Employees](#).

To create an ACA offer of coverage plan:

1. Go to Payroll and HR > Payroll > Affordable Care Act (Payroll Manager).
2. If you have a NetSuite OneWorld account, select the specific subsidiary from the **View** list.
3. Click **Add Coverage**.
4. In the **Name** field, enter a unique name for the offer of coverage plan. The name specified here appears wherever you are required to select an offer of coverage plan.
5. If there is a specific carrier who is providing coverage for this plan, enter the name in the **Carrier** field.


6. If this offer of coverage plan is self-insured, check the **Self-Insured** box.

 **Note:** When a plan is self-insured, you are required to enter the covered individuals on the employee record. For more information, see the help topic [Adding Covered Individuals to an Employee](#).

7. Select the applicable offer of coverage code from the **Code** list. These codes specify the type of coverage, if any, that is available to the employee, their spouse, and dependents. For more information about coverage codes, go to <https://www.irs.gov/instructions/i109495c>.

The list of coverage codes includes:

- 1A — Qualifying Offer: Minimum essential coverage providing minimum value offered to full-time employee with employee contribution for self-only coverage equal to or less than 9.5% mainland single federal poverty line and at least minimum essential coverage offered to spouse and dependent(s).
 - 1B — Minimum essential coverage providing minimum value offered to employee only.
 - 1C — Minimum essential coverage providing minimum value offered to employee and at least minimum essential coverage offered to dependent(s) (not spouse).
 - 1D — Minimum essential coverage providing minimum value offered to employee and at least minimum essential coverage offered to spouse [not dependent(s)].
 - 1E — Minimum essential coverage providing minimum value offered to employee and at least minimum essential coverage offered to dependent(s) and spouse.
 - 1F — Minimum essential coverage NOT providing minimum value offered to employee; employee and spouse or dependent(s); or employee, spouse and dependents.
 - 1G — Offer of coverage to employee who was not a full-time employee for any month of the calendar year (which may include one or more months in which the individual was not an employee) and who enrolled in self-insured coverage for one or more months of the calendar year.
 - 1H — No offer of coverage (employee not offered any health coverage or employee offered coverage that is not minimum essential coverage, which may include one or more months in which the individual was not an employee).
 - 1J — Minimum essential coverage providing minimum value offered to employee and at least minimum essential coverage conditionally offered to spouse; minimum essential coverage not offered to dependent(s).
 - 1K — Minimum essential coverage providing minimum value offered to employee; at least minimum essential coverage offered to dependents; and at least minimum essential coverage conditionally offered to spouse.
8. If 1B, 1C, 1D, 1E, 1J, or 1K is selected as the offer of coverage code, enter the employee's lowest monthly premium for self-only minimum essential coverage in the **Lowest Cost of Employee Coverage** field, a **Start Month**, and a **Start Year**.
9. Click **Add**.
10. If the premium changed throughout the reporting year, add additional lines. Dates cannot overlap.

 **Note:** Maintain this information as it changes, to accurately report the data on a monthly basis.

11. Click **Save**.

After the offer of coverage plan is saved, employees can be assigned to it. For more information, see the help topics [Assigning an ACA Offer of Coverage Plan to an Employee](#) and [Assigning an ACA Offer of Coverage Plan to Multiple Employees](#).

Making an ACA Offer of Coverage Plan Inactive

You can make offer of coverage plans inactive to prevent them from appearing in lists. If an offer of coverage plan is assigned to an employee, and you make it inactive, it is still assigned.

To make an ACA offer of coverage inactive:

1. Go to Payroll and HR > Payroll > Affordable Care Act (Payroll Manager).
2. Click the **Coverages** link beside Set Up & Assign Coverage.
3. Click **Edit** next to the plan you want to make inactive.
4. Check the **Offer of Coverage Inactive** box.
5. Click **Save**.

Deleting an ACA Offer of Coverage Plan

If you no longer need an offer of coverage plan, you can delete it, as long as it is not assigned to an employee. If you cannot delete the plan, but do not want it to appear in lists or assign it to employees, you can inactivate it instead. For more information, see the help topic [Making an ACA Offer of Coverage Plan Inactive](#).

To delete an ACA offer of coverage plan:

1. Go to Payroll and HR > Payroll > Affordable Care Act (Payroll Manager).
2. Click the **Coverages** link beside Set Up & Assign Coverage .
3. Click **Edit** next to the plan to delete.
4. Select **Delete** from the **Actions** menu.
5. When prompted to confirm the deletion, click **OK**.

Assigning an ACA Offer of Coverage Plan to Multiple Employees

After an offer of coverage plan has been set up, it can be assigned to a group of employees from the ACA landing page. The information entered here is used to generate the 1095-C forms to be filed for each employee. For more information, go to <https://www.irs.gov/instructions/i109495c>.

To assign an ACA offer of coverage plan to multiple employees:

1. Go to Payroll and HR > Payroll > Affordable Care Act (Payroll Manager).
2. If you have a NetSuite OneWorld account, select the specific subsidiary from the **View** list.
3. Click **Assign Coverage**.
4. By default, employees who were not full-time or not employed for the entire reporting year are excluded. The list of employees that are displayed in the list can be controlled using the filters.
5. From the list, select the employees to assign this coverage to.
6. Click **Assign Coverage**.
7. Select the offer of coverage plan, from the **Plan** list.
8. Enter a start date when the coverage plan is offered to the selected employees.
9. To record that coverage was offered after the employee's limited non-assessment period, instead of the specified start date, check the **Override start date with employees eligibility date** box. This will only be implemented when the eligibility date is later than the specified start date.


10. Check the **Auto-assign Safe Harbor Code 2C** box if each employee that was offered health coverage was enrolled in the coverage offered.
11. Click **Assign**.
12. Make sure the information displayed in the Plan column, and the Coverage column are correct.
13. If you have multiple plans that are assigned to different groups of employees, repeat the above steps.
14. Click **Save**.

The contact set up as the default recipient for ACA notifications receives an email message after the changes have been applied. For more information, see the help topic [Setting Up a Default Recipient for ACA Notifications](#).

Setting Up Employer Information

You use the Employer Information page to enter information about the ALE member, which is used to file the 1094-C form at year end. ACA employer setup includes entering information for all ALE members of an aggregated group.

For example, company A is the parent of company B and company C. Combined, these companies have 100 full-time employees. Each separate employer in an ALE aggregated group is subject to the employer shared responsibility provisions, and each is subject to the associated information reporting requirements. Each separate employer must file its own 1094-C form, using its own Employer Identification Number (EIN).

 **Note:** Section 4980H provided several forms of transition relief for 2016. No Section 4980H transition relief is available for 2017. For more information, go to <https://www.irs.gov/instructions/i109495c>

To set up employer information:

1. Go to Payroll and HR > Payroll > Affordable Care Act (Payroll Manager).
2. If you have a NetSuite OneWorld account, select the specific subsidiary from the **View** list.
3. Click **Set Up Employer**.
4. NetSuite automatically inserts information from the company or subsidiary record. To make changes, you can edit the information here.
5. Enter the name and contact number of the person who is responsible for answering questions from the IRS regarding the filing.
6. If there is a parent company, each separate employer is subject to the employer shared responsibility provisions, and must be entered under the **Other ALE Members** subtab. Select the months that the company was a member of the same ALE group, enter the company names, and unique EIN numbers of each affiliated ALE member.
7. Click **Add**.
8. If your employer is eligible for transition relief, select the certifications that apply from the **Certifications of Eligibility** subtab:
 - **Qualifying Offer Method** — If a qualifying offer was offered to one or more full-time employees, for every month during the year that the employees were considered full-time.
 - **98% Offer Method** — If affordable health coverage, providing minimum value to at least 98% of your employees, and minimum essential coverage to those employees' dependents was offered.

9. On the **Preferences** subtab, from the **Employee Count Based On** list, select the day of the month to use for determining the monthly employee count on the 1094-C form.

For example, when you select **First Day of Each Month**, and an employee leaves the company in the middle of the month, they are still included in the monthly count.

10. In the **Limited Non-Assessment Period Override** field, enter the number of days (0-90) for which the Limited Non-Assessment Period can be overridden. This number is added to the employee's hire date or date of exclusion from ACA to determine the Limited Non-Assessment Period End Date, unless you have chosen to set this date manually.
11. Click **Save**.

ACA Filing

When the reporting year is done (for 2016, January 1, 2017; for 2017, January 1, 2018), the required health coverage forms (1094-C and 1095-C) can be electronically filed to the IRS. When you file your company's ACA files, the data is examined by Ceridian, your payroll partner. If it passes validation, Ceridian forwards your files to the IRS.



Important: For the 2017 reporting year, the deadline for filing is January 5, 2018.

Filing for ACA

To file for ACA:

1. Go to Payroll and HR > Payroll > Affordable Care Act (Payroll Manager).
2. Click **Generate** from the Ready to File section of the ACA landing page.
3. To preview the 1094-C and 1095-C forms, click **Preview**, or click the **View Audit Log** link to open a file that can be viewed in Microsoft Excel.
4. When you are ready to transmit, click **File**. The File section shows the filings you have sent, with a filing number and date and time.

Checking for ACA Filing Errors and Refiling

To check for ACA filing errors and refile:

1. Go to Payroll and HR > Payroll > Affordable Care Act (Payroll Manager).
2. On the ACA landing page, the Ready to File section shows the status of your filings, along with the filing number and date and time of your transmission. If your filing did not pass the Ceridian validation, an **Errors** button appears beside the filing. Click the **Errors** button to view the errors returned by Ceridian. A popup window appears showing the errors that occurred.
3. Correct the errors as indicated in the popup window. For assistance resolving these errors, contact Technical Support.
4. For any employees who had errors in the filing, edit the employee record and clear the errors.
5. When you have corrected the errors, return to the ACA landing page and click **Re-Generate**.
6. Click **Preview** and **View Audit Log** to confirm that your data is ready to be sent.
7. Click **Refile**.

Removing Ineligible Employees from ACA Reporting

After you have already transmitted your ACA filing to the IRS, you can remove employees from ACA reporting. For example, you would remove an employee from reporting if they become ineligible or if you added them in error. To do this, you void their 1095-C form on their employee record and then refile. If you have not filed your ACA information with the IRS and you want to remove an employee from reporting before filing, you can exclude them. For more information, see the help topic [Excluding an Employee from ACA Reporting](#).

To remove ineligible employees from ACA reporting:

1. Go to Payroll and HR > Lists > Employees (Payroll Manager).
2. On the Employees list, click **Edit** next to the employee you want to remove from reporting.
3. Click the **Affordable Care Act (ACA)** subtab.
4. Check the **Void 1095-C Form** box.
5. Click **Save**.
6. Refile your ACA data. For more information, see the help topic [Checking for ACA Filing Errors and Refiling](#).

Updating Employee Records for ACA

When the ACA Reporting SuiteApp is installed, the Affordable Care Act (ACA) subtab appears on the employee record. From this subtab, you can assign an offer of coverage plan, add any covered individuals who are included in the plan, and apply a safe harbor code.

These topics detail the ACA setup tasks you can complete on the employee record:

- [Assigning an ACA Offer of Coverage Plan to an Employee](#)
- [Adding Covered Individuals to an Employee](#)
- [Adding Safe Harbor Codes to an Employee](#)
- [Excluding an Employee from ACA Reporting](#)

Assigning an ACA Offer of Coverage Plan to an Employee

Before an ACA offer of coverage plan can be assigned, one must be created first. For details on how to create a plan, see the help topic [Creating an ACA Offer of Coverage Plan](#).

To assign a plan to multiple employees at one time, go to the ACA landing page. For more information, see the help topic [Assigning an ACA Offer of Coverage Plan to Multiple Employees](#).

The Limited Non-Assessment Period End Date is calculated as the end of the employee's third full calendar month of full-time employment, based on the employee's hire date, or the end of their exclusion from ACA. It is used to report when the employee is considered full-time for the purpose of ACA reporting. We recommend that you use the calculated Limited Non-Assessment Period End Date, but you can override it. For example, if your employees are eligible for benefits after 30 days of employment, you could choose to set this date manually to 30 days after the hire date for each employee.

To assign an ACA Offer of Coverage Plan to an employee:

1. Go to Payroll and HR > Lists > Employees (Payroll Manager).
2. On the Employees list, click **Edit** next to the employee who was offered coverage.
3. Click the **Affordable Care Act (ACA)** subtab.
4. Click the **Offer of Coverage** subtab.
5. From the **Plan** list, select the offer of coverage plan. If there is no offer of coverage plan shown, check to make sure one was created. For more information, see the help topic [Creating an ACA Offer of Coverage Plan](#).
6. Enter the **Start Month** and **Start Year** for this offer of coverage plan. Only enter an **End Month** and **End Year** when the employee has left the company, or if they changed to another offer of coverage plan.
7. Click **Add**.
8. Add additional lines if the employee was offered more than one coverage plan during the reporting year.
9. To set a different Limited Non-Assessment Period End Date, check the **Override Limited Non-Assessment Date** box and enter a different date.
10. Click **Save**.

Adding Covered Individuals to an Employee

On the Covered Individuals subtab, in the Affordable Care Act (ACA) subtab on the employee record, you add the employee after you have assigned an offer of coverage plan to the employee. The employee's name and date of birth (if included on the employee record) are sourced from the employee record automatically, since this information is an IRS requirement. You also add the employee's spouse, dependents, or both, who are covered under the offer of coverage plan. Covered individuals are only required when the offer of coverage plan is self-insured. When a coverage plan is self-insured, it indicates that the employer assumes the financial risk of providing health care benefits to its employees. The individuals entered on the Covered Individuals subtab should meet the criteria of the coverage that is set up on the plan.

For example, if the coverage plan code is 1C, be sure to only add dependents to the list, not the employee's spouse. For more information on the types of coverage, see the help topic [Creating an ACA Offer of Coverage Plan](#).



Note: On the Covered Individuals subtab, you must list the employee first and then list the spouse, dependents, or both as applicable.

To add covered individuals to an employee:

1. Go to Payroll and HR > Lists > Employees (Payroll Manager).
2. On the Employees list, click **Edit** next to the employee to add covered individuals to.
3. Click the **Affordable Care Act (ACA)** subtab.
4. Click the **Covered Individuals** subtab.
5. If you have not added the employee to the covered individuals list, then click **Add Employee**. The employee's name and date of birth (if included on the employee record) are populated. Confirm or enter the employee's **Date of Birth** and the **Start Month** and **Start Year** for the coverage. Optionally, enter the **End Month** and **End Year**. Click **Add**.

6. For each of the employee's spouse, dependents, or both, enter the **First Name** and **Last Name**, **Date of Birth**, and the **Start Month** and **Start Year** for the coverage. Optionally, enter the **End Month** and **End Year**. Click **Add**.
7. Add additional lines for each individual that is covered under the plan.
8. Click **Save**.

Adding Safe Harbor Codes to an Employee

Safe harbor codes are applied when an employee qualifies for an exemption from the assessable payment. This section outlines the procedure for manually adding safe harbor codes. Manual entry is not required for employees that were not considered full-time, terminated, excluded from ACA, or in a limited non-assessment period. In these cases, the applicable safe harbor code is automatically added when generating the ACA filing. Manual entry is only required when safe harbor codes 2E, 2F, 2G, or 2H are applicable or if an existing code needs to be overridden. You can apply multiple safe harbor codes to an employee, but they cannot overlap.

For more information about safe harbor codes, see <https://www.irs.gov/instructions/i109495c>.

Automatically Applied Safe Harbor Codes

Automatically applied safe harbor codes include:

- Safe harbor code 2A — Automatically added for any months that an employee was not employed on any day of the calendar month. This includes employees who were not yet hired, excluded from ACA, or terminated before the first day of the reporting month.
- Safe harbor code 2B — Automatically added for any months that an employee was not considered full-time. This includes employees who were excluded from ACA or terminated during the reporting month.
- Safe harbor code 2C — Can be applied automatically when assigning an ACA offer of coverage plan to multiple employees. For details, see the help topic [Assigning an ACA Offer of Coverage Plan to Multiple Employees](#).
- Safe harbor code 2D — Automatically added for any months that an employee was in a limited non-assessment period.

To add safe harbor codes to an employee:

1. Go to Payroll and HR > Lists > Employees (Payroll Manager).
2. On the Employees list, click **Edit** next to the employee that you want to add a safe harbor code to.
3. Click the **Affordable Care Act (ACA)** subtab.
4. Click the **Safe Harbor Codes** subtab.
5. From the **Code** list, select the applicable safe harbor code.

The safe harbor codes include:

- 2A. Employee not employed during the month — This safe harbor code is automatically applied during filing. For more information, see the help topic [Automatically Applied Safe Harbor Codes](#).
- 2B. Employee not a full-time employee — This safe harbor code is automatically applied during filing. For more information, see the help topic [Automatically Applied Safe Harbor Codes](#).

- 2C. Employee enrolled in coverage offered — Use this code for any month that the employee enrolled for each day of the month in health coverage offered by the ALE member, regardless of whether or not any other code in Code Series 2 might also apply. For example, the code for a Section 4980H affordability safe harbor.

Do not use this code:

- For any month in which the multi-employer interim rule relief applies. Instead, enter code 2E.
- If code 1G is entered in the **Code** list on the ACA offer of coverage plan. For more information, see the help topic [Creating an ACA Offer of Coverage Plan](#).
- For any month that an employee is enrolled in COBRA continuation coverage or other post-employment coverage. Instead, enter code 2A.
- For any month that the employee enrolled in coverage that was not minimum essential coverage.

Code 2C can be applied automatically when assigning an ACA offer of coverage plan to multiple employees. For details, see the help topic [Assigning an ACA Offer of Coverage Plan to Multiple Employees](#).

- 2D. Employee in a Section 4980H (b) limited non-assessment period — This safe harbor code is automatically applied during filing. For more information, see the help topic [Automatically Applied Safe Harbor Codes](#).
 - 2E. Multi-employer interim rule relief — Use this code for any month for which the multi-employer arrangement interim guidance applies for that employee, regardless of whether any other code in Code Series 2 (including code 2C) might also apply.
 - 2F. Section 4980H affordability from W-2 safe harbor — Use this code if the ALE member used Section 4980H Form W-2 safe harbor to determine affordability for purposes of Section 4980H(b) for this employee for the year. If an ALE member uses this safe harbor for an employee, it must be used for each month of the calendar year for which the employee is offered health coverage.
 - 2G. Section 4980H affordability federal poverty line safe harbor — Use this code if the ALE member used Section 4980H federal poverty line safe harbor to determine affordability for purposes of section 4980H(b) for this employee for any month(s).
 - 2H. Section 4980H affordability rate of pay safe harbor — Use this code if the ALE member used Section 4980H rate of pay safe harbor to determine affordability for purposes of Section 4980H(b) for this employee for any month(s).
6. Enter the **Start Month** and **Start Year** of the period when the exemption was in effect for the employee. You can also enter the **End Month** and **End Year** if this code applied for a short period of time. Note, that this date cannot be before the employee's hire date.
 7. Click **Add**.
 8. Add more safe harbor codes as necessary. The periods of multiple safe harbor codes cannot overlap.
 9. Click **Save**.

Excluding an Employee from ACA Reporting

Unless otherwise specified, all employees are included in ACA reporting. They can be excluded from the Exclude from ACA subtab on the employee record for all or part of the reporting year, if they were not considered full-time, as defined under Section 4980H, or are not considered an employee for the purpose of ACA reporting. For example, a contractor, a sole proprietor, or a partner may not be an employee for the purposes of ACA reporting.

To exclude an employee from ACA reporting:

1. Go to Payroll and HR > Lists > Employees (Payroll Manager).
2. On the Employees list, click **Edit** next to the employee to exclude from ACA reporting.
3. Click the **Affordable Care Act (ACA)** subtab.
4. Click the **Exclude from ACA** subtab.
5. From the **Reason** list, select why the employee is excluded from ACA reporting.
6. Enter the **Start Month** and **Start Year** for the exclusion.
7. Optionally, enter the **End Month** and **End Year** for the exclusion.
8. Click **Add**.
9. Click **Save**.

Viewing ACA Filing History

If you have the used the ACA Reporting SuiteApp to report compliance for previous years, you can view your filing history on the ACA landing page.

To view ACA filing history:

1. Go to Payroll and HR > Payroll > Affordable Care Act (Payroll Manager).
2. On the ACA landing page, in the Filing History section, click **View** beside the year for which you want to view the filing.