WORKFORCE ONE

ACA: Employer Mandate

CONTENTS

ACA: Employer Mandate

This mandate was made effective as of January 1, 2015 regardless of grandfathered status. The mandate is effective for plans beginning or renewing before or after January 1st, 2015.

It applies to employers with 50 or more full time and/or full-time equivalent employees. They must offer medical coverage that is affordable and provides minimum value to full-time employees. Any employer meeting that criteria during the preceding year are considered Applicable Large Employers (ALEs). Employers not following this mandate are subject to penalties.

Who Are Full Time Employees?

| Employees who work an average of 30 hours per week | or | 130 hours per calendar month |

How Technology Can Assist
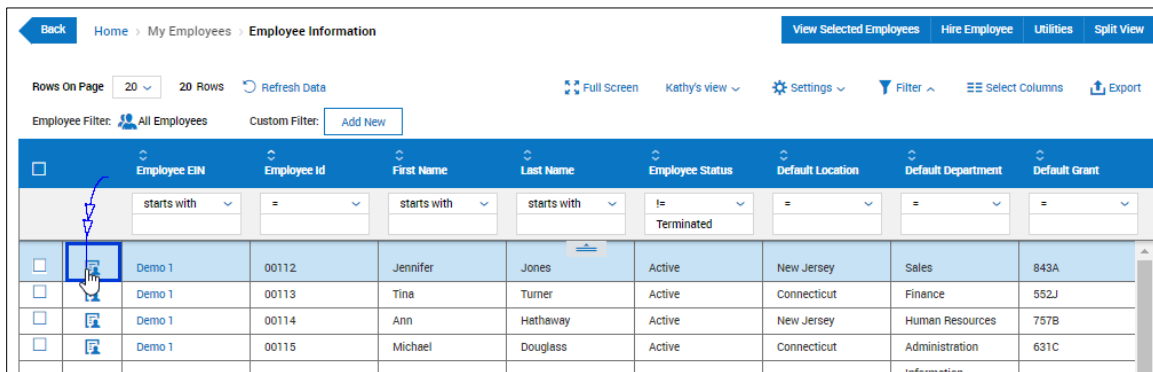
WorkforceOne Provides

- Employee Records
- ACA Reports
- 1095C Forms
- Electronic Consent

Employee Record – Benefit Profile

The Benefit Profile assigned to the employee will tell the system which medical plans are offered to the employee and when the employee is eligible to participate.

1. Select the hamburger menu.
2. Select **My Employees**.
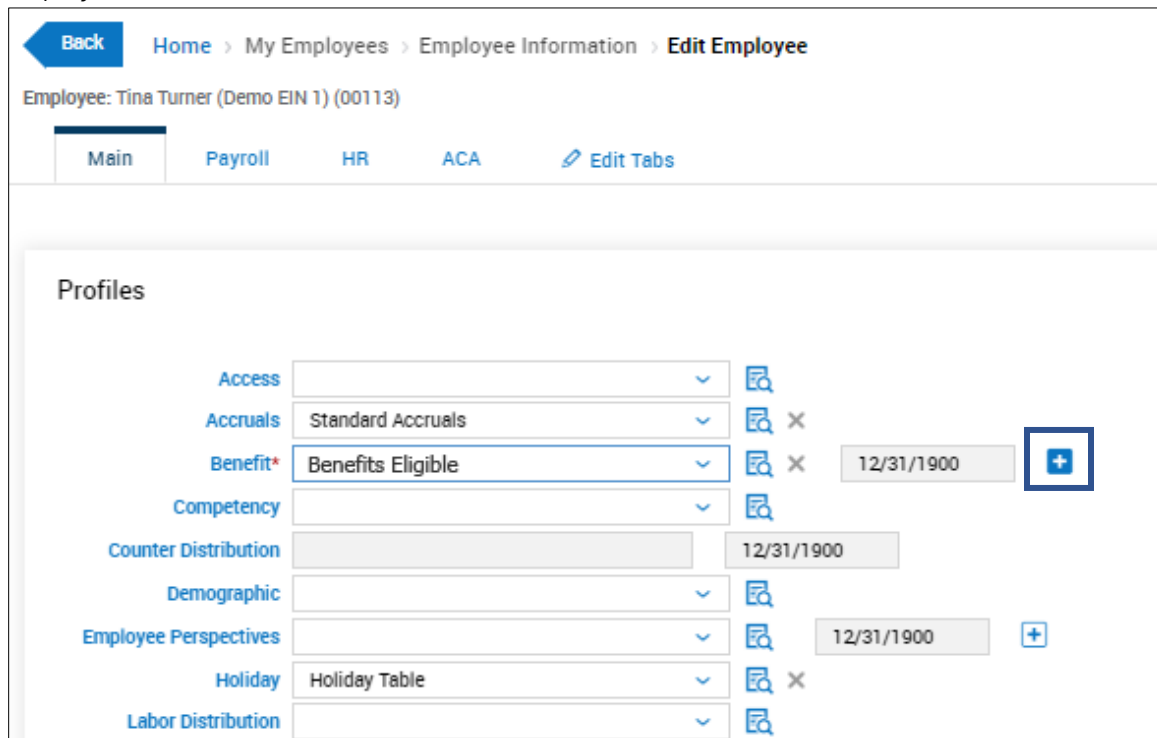3. Select **Employee Information**.
   The following window is displayed.

4. Select the icon to drill into the employee's information.
   This is where the Benefit Profile should be applied to the employee. Ensure that every employee with an attached Benefit Profile reflects the correct effective date.

5. Select the plus sign to assign a benefit and select the correct eligibility date.
6. Delete the benefit listed in the first line as they were not yet eligible.
7. Select their eligibility date.
8. Switch to the HR tab.

ACA Manager looks here to see if the employee is enrolled in coverage, or to see if a record exists that indicates the employee was offered coverage but waived enrollment. (Best practice suggestion: Always enter waive records to easily show that coverage was indeed offered, even though the employee declined enrollment.)

Ensure that Coverage Effective From and Coverage Effective To dates are reflecting accurately for employees.
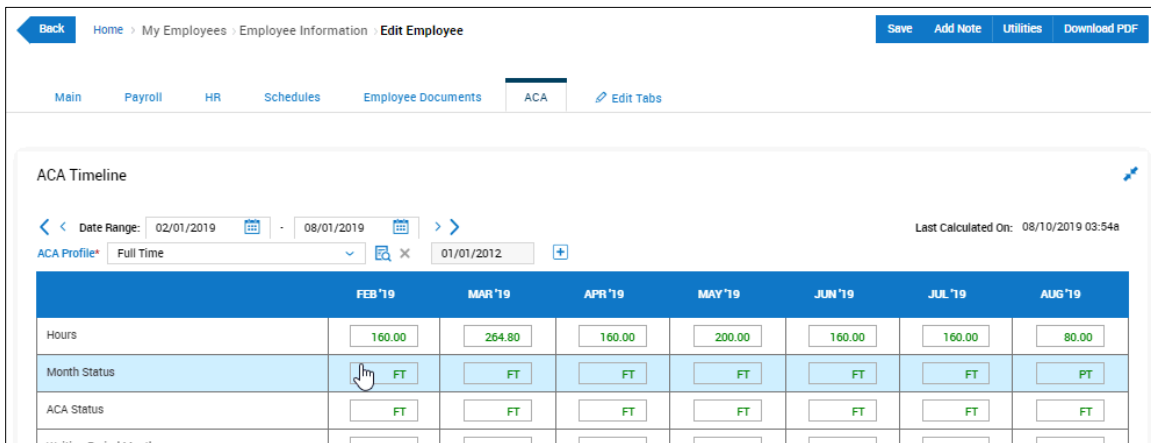
Employee Record – ACA Timeline

The ACA Timeline is a month-by-month account for each employee that shows his or her current status, identifies compliance alerts, and shows the user what will be reported in Lines 14-16 in Part II of Form 1095-C.

The timeline also shows employees' ACA service hours month by month. This is particularly valuable for evaluating variable employees' ACA status.

At the top of the timeline is where the employee's ACA profile is stored. The ACA profile allows the employee to be included in ACA reporting.

1. From the Employee Information window, select the ACA tab.
   The ACA Timeline is displayed.

The Date Range and ACA Profile fields can be edited as needed. Each employee's numbers and settings for each month will appear within the widget. Entries displaying in green denote a system calculation and those in black denote a manual entry.

2. Scroll down to view additional areas of the screen.

Back Home > My Employees > Employee Information > **Edit Employee**		
Month Status	-	-
ACA Status	-	-
Waiting Period Month	-	-
Initial Measurement Month	-	-
Initial Administrative Month	-	-
Initial Stability Mo Highlight Box	-	-
Standard Measurement Month	2	3
Standard Administrative Month	-	-
Standard Stability Month	2	3
Affordable Plan Offered	Yes	Yes
Minimum Value Plan Offered	Yes	Yes

The highlighted categories help the employer spot where a particular employee is in the measurement process.

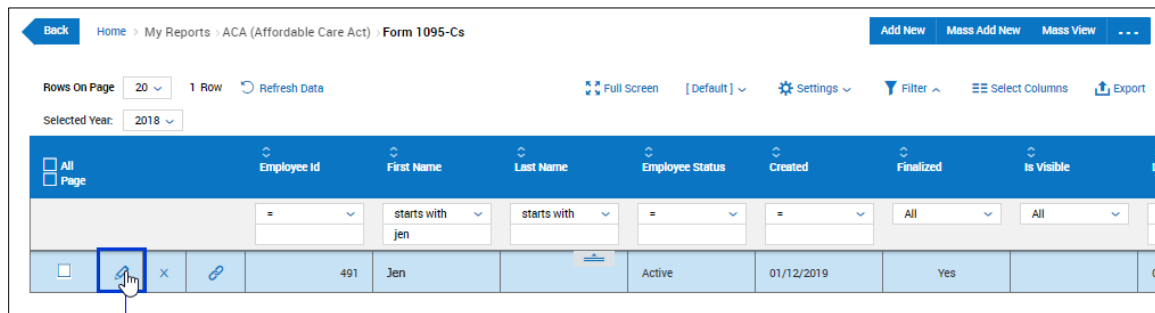|			
1095-C Line 14 Codes (Series 1)	1A	1A	1A
Limited Non Assessment Period	-	-	-
1095-C Line 15 (Employee Only Lowest Cost)	-	-	-
1095-C Line 16 Codes (Series 2)	2C	2C	2C

This is an example of the system showing month-by-month the ACA codes and data that it intends to print on the employee's 1095C form.
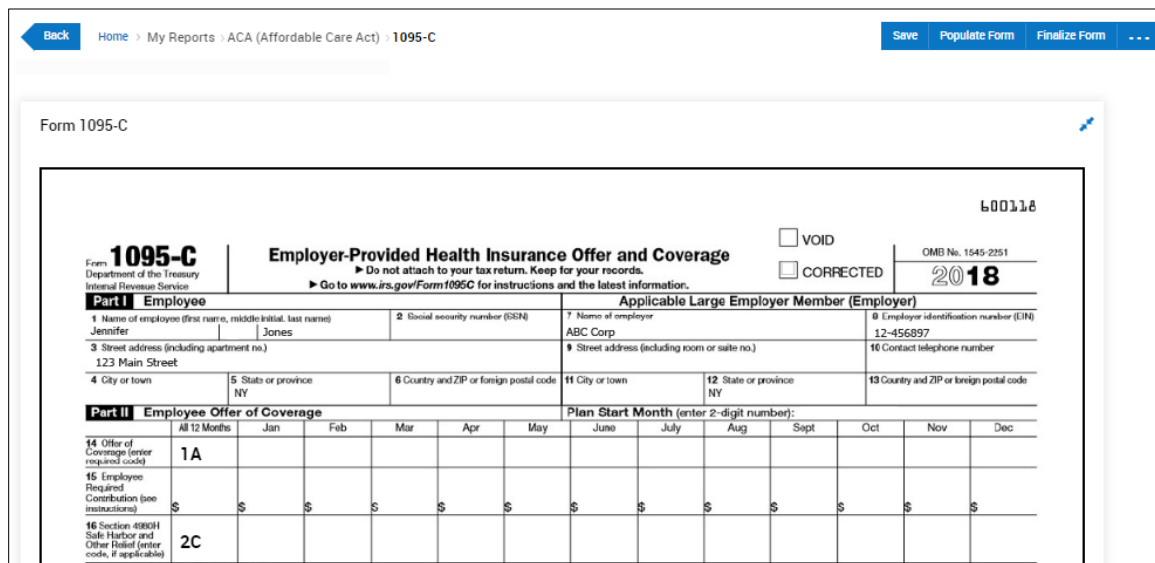
View 1095-C

How to view the prior year's 1095C.

1. Select the hamburger menu.
2. Select **My Reports**.
3. Select **ACA (Affordable Care Act)**.
4. Select **1095-C**.
    The following window displays. Let's filter out for a specific employee named Jen.

5. Select the pencil icon to review her 1095-C from last year.
    The 1095-C displays.

6. Select Back to return.

View the 1094-C

How to view the total count that will appear in Part III of Form 1094-C.

1. Select the hamburger menu.
2. Select **My Reports**.
3. Select **ACA (Affordable Care Act)**.
4. Select **1094-Cs**.
   The following window is displayed.

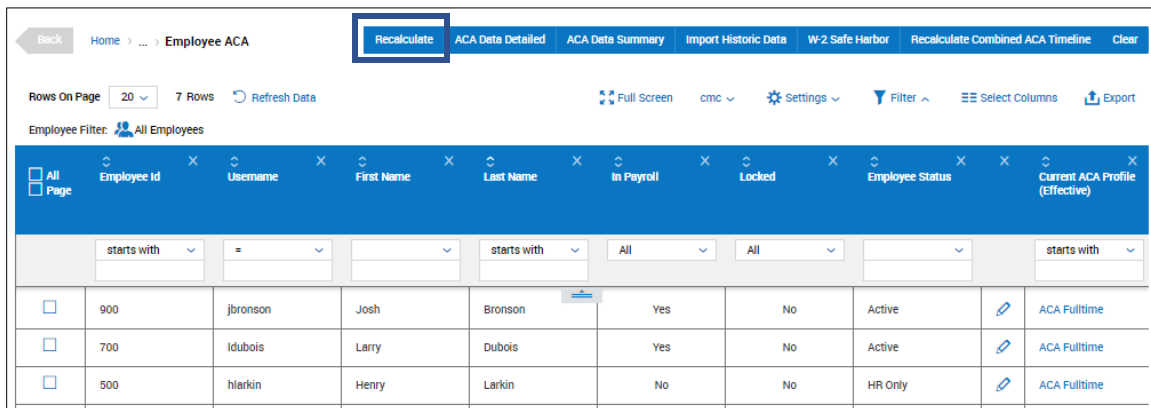|			Created	Finalized	Company EIN	Company Name	Line 18 Count	Last Modified
☐	🖉	×	02/27/2019	Yes	12-123456	ABC, Inc	476	03/11/2019
☐	🖉	×	02/27/2019	Yes	12-123456	DEF, Inc	103	03/11/2019

Reports That Can Assist in the Audit Process

Each of these system reports can be accessed depending on the security profile assigned to the user.

- Employee ACA
- ACA Data Detailed
- ACA Data Summary
- Form 1094-C Employee Count
- ACA Account Status Change History

1. Select the hamburger menu.
2. Select **My Reports**.
3. Select **ACA (Affordable Care Act)**.
4. Select **Employee ACA**.

   The window below displays all employees and their assigned ACA Profile (like the Employee List Report), allowing you to recalculate, clear, and import their historic data. A link to view each employee's ACA history is available, as well as links to the two other reports in the system.

5. Select one or more employees using the checkbox.
6. Select the **Recalculate** button.

   This will recalculate their ACA data. The following popup will display allowing the user to go back for a period of up to 5 years. The Recalculate button will perform the standard calculation of previous, current and next year, or it can be used in conjunction with the year selected in the Recalculation From drop-down.

7. Select a year if you require and Select the **Go** or **Recalculate** button.
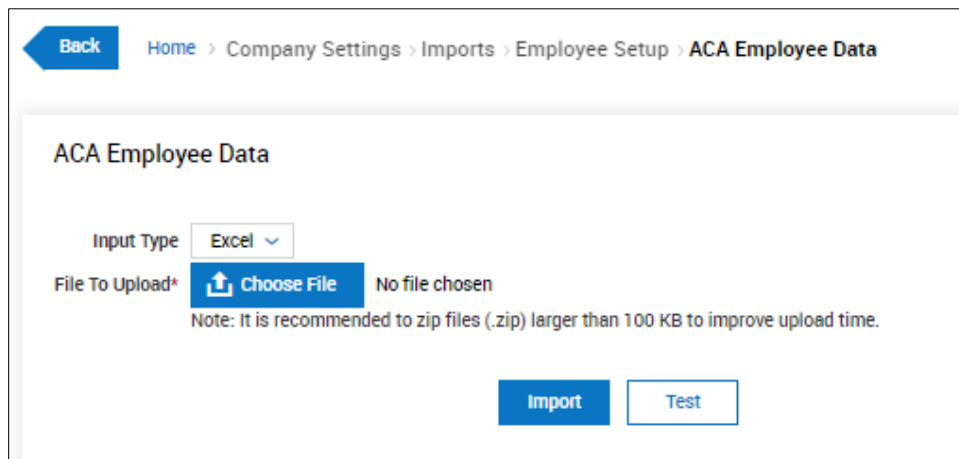
The ACA data has been successfully recalculated.

Import ACA Data Manually

You can also import ACA data manually. To use this feature, you need to obtain the ACA Employee Data template from **Company Settings > Imports > Overview**. The data can only be imported using this option within the ACA module.

1. Select the hamburger menu.
2. Select **My Reports**.
3. Select **ACA (Affordable Care Act)**.
4. Select **Employee ACA**.
5. Select the **Import Historic Data** button.
   The following window will display.

6. Select your file from the **Choose File** button.
7. Select the **Import** button.

Your information is imported.

ACA Data Detailed

This report will give you a month-by-month view of the data from the ACA Timeline.

1. Select the hamburger menu.
2. Select **My Reports**.
3. Select **ACA (Affordable Care Act)**.
4. Select the **ACA Data Detailed** button.
   This window will display.

ACA Status Change

This report will display status change for employees.

1. Select the hamburger menu.
2. Select **My Reports**.
3. Select **ACA (Affordable Care Act)**.
4. Select **ACA Status Change** button.
   This window will display and shows that this employee went from a part-time to full-time status.

Electronic Consent

Electronic Consent allows for employees to view their ACA Forms 1095-C in an electronic format within ESS. Employers can use this option to go paperless for ACA. In this example, let's assume we are an employee.

1. Select the hamburger menu.
2. Select **My Account**.
3. Select **My Forms**.
4. Select **Form 1095-C**.
   The following window is displayed.
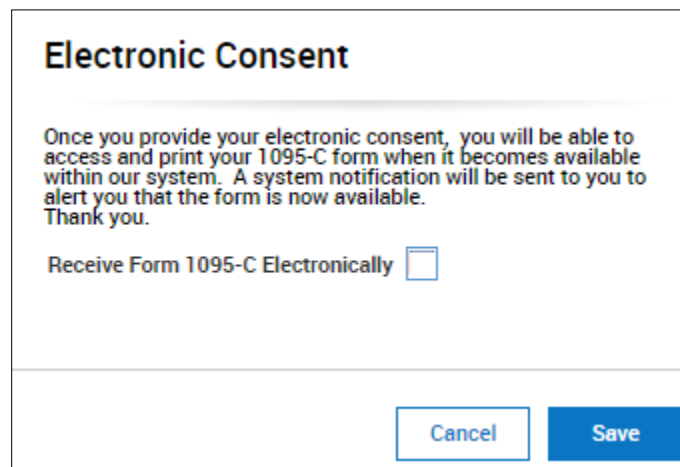

5. Select the **Electronic Consent** button.
   This confirmation popup will display.

If the employee does not check the **Receive Form 1095-C Electronically** checkbox, a Success message will display indicating that the employee wants to continue to receive a paper copy of the Form 1095-C.

6. We will check the **Receive Form 1095-C Electronically** checkbox.
7. Select the **Save** button.
8. The employee must then enter the last 4 digits of their Social Security Number or password to confirm.

The process is complete.

ACA Summary

Ask yourself these questions for ACA to work properly. Have you completed the following?

- ✓ Have you assigned a benefit profile to eligible employees?
- ✓ Have you assigned an ACA profile to all employees you want to track for ACA reporting?
- ✓ Have you recorded the benefit enrollments and/or waivers on all eligible employees?
- ✓ Have you reviewed your ACA reports?
- ✓ Have your employees logged in and consented to receive their forms electronically?

If you have questions reach out to your dedicated service team.