



LINE 8 CODES

Understanding IRS Form 1095-B
Line 8 Reporting Codes



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WHAT IS FORM 1095-B?

Form 1095-B, Health Coverage, is used to report information regarding individuals who are covered by Minimum Essential Coverage (MEC) to the IRS.

Eligibility for certain types of MEC can affect a taxpayer's eligibility for the premium tax credit. This information is submitted to the IRS and provided to each recipient.

WHO NEEDS TO FILE FORM 1095-B?

Every person or entity that provided MEC to an individual must file an information return reporting the coverage at the end of the calendar year.

Small employers that are not subject to the employer shared responsibility provisions that sponsor self-insured plans should use Forms 1094-B and 1095-B to report information about individuals who were covered.

Health insurance issuers and carriers must also file Form 1095-B for most coverage plans.

WHAT IS LINE 8 USED FOR?

Form 1095-B Line 8 is used to indicate the type of health coverage in which the Responsible and Covered Individuals were enrolled.

It's indicated by entering the single-letter code that identifies the Origin of Health Coverage.

A

Small Business Health Options Program (SHOP)

SHOP is for small employers who want to provide health and/or dental insurance to their employees. To purchase SHOP insurance, the business must generally have 1 to 50 employees.

B

Employer-sponsored coverage, *except* for an ICHRA

Eligible employer-sponsored plans are MEC and include the following:

1. Group health insurance coverage for employees under the following:
 - A government plan, such as Federal Employees Health Benefits Program.
 - An insured plan or coverage offered in the small or large group market within a state.
 - A grandfathered health plan offered in a group market.
2. A self-insured group health plan for employees (not an ICHRA).

C

Government-sponsored program

The following government-sponsored programs are MEC:

1. Medicare Part A.
2. Medicaid, *except* for certain programs.*
3. The Children's Health Insurance Program (CHIP).
4. The TRICARE program, *except* for certain options.*
5. Coverage administered by the Department of Veterans Affairs that is:
 - Coverage consisting of the medical benefits package for eligible veterans;
 - CHAMPVA, or;
 - Comprehensive health care for children suffering from spina bifida who are the children of Vietnam veterans and veterans of covered service in Korea.
6. Coverage for Peace Corps volunteers.
7. The Nonappropriated Fund Health Benefits Program of the Department of Defense.

D

Individual market insurance

This can be a qualified health plan that was purchased through the health insurance marketplace or individual health coverage that was purchased directly from an insurance company.

E

Multiemployer plan

This is a group health plan that is sponsored by two or more employers, typically through a union.
(Part II should not be completed if this code is used.)

F

Other designated minimum essential coverage

These are other plans and programs that the Department of Health and Human Services accepts as MEC for ACA reporting purposes.

G

Employer-sponsored coverage that is an individual ICHRA

An Individual Coverage Health Reimbursement Arrangement (ICHRA) plan is a type of health reimbursement arrangement that allows employers to reimburse employees, tax-free, for individual health insurance.



Government-sponsored program EXCEPTIONS

The following government-sponsored programs **are not MEC**:

1. Medicaid exceptions:
 - Optional coverage of family planning services.
 - Optional coverage of tuberculosis-related services.
 - Coverage of pregnancy-related services.
 - Coverage of medical emergency services.
 - Coverage of medically needy individuals.
 - Coverage of COVID-19 testing and diagnostic services.
2. TRICARE program exceptions:
 - Coverage on a space-available basis in a military treatment facility for individuals who aren't eligible for TRICARE coverage for private-sector care.
 - Coverage for a line-of-duty-related injury, illness, or disease for individuals who have left active duty.

IS THERE A MAXIMUM FORM COUNT FOR PAPER FILING?

Yes, the paper filing threshold form count is an aggregate of 10 forms. Filers must find the sum of the following form types to determine if they must electronically file:

- Form 1042-S
- Form 1098
- Form 1098-T
- Form 5498 series
- Form 1095-B
- Form 1098-C
- Form 1099 series
- Form 8027
- Form 1095-C
- Form 1098-E
- Form 3921
- Forms W-2
- Form 1097-BTC
- Form 1098-Q
- Form 3922
- Form W-2G

If a filer has 10 or more of these forms **total**, then they must e- file.

When choosing to paper file, be sure to include transmittal Form 1094-B.

WHERE DO I MAIL MY ACA FILING?

Department of the Treasury Internal Revenue Service Center Austin, TX 73301

- Alabama
- Arizona
- Arkansas
- Connecticut
- Delaware
- Florida
- Georgia
- Kentucky
- Louisiana
- Maine
- Massachusetts
- Mississippi
- New Hampshire
- New Jersey
- New Mexico
- New York
- North Carolina
- Ohio
- Pennsylvania
- Rhode Island
- Texas
- Vermont
- Virginia
- West Virginia

If your legal residence or principal place of business or principal office or agency is outside the United States, file with this address.

Department of the Treasury Internal Revenue Service Center P.O. Box 219256 Kansas City, MO 64121-9256

- Alaska
- California
- Colorado
- District of Columbia
- Hawaii
- Idaho
- Illinois
- Indiana
- Iowa
- Kansas
- Maryland
- Michigan
- Minnesota
- Missouri
- Montana
- Nebraska
- Nevada
- North Dakota
- Oklahoma
- Oregon
- South Carolina
- South Dakota
- Tennessee
- Utah
- Washington
- Wisconsin
- Wyoming

CAN I SUBMIT AN ELECTRONIC FILING?

Yes, of course! E-filing is encouraged by the IRS and offers many benefits. These benefits include immediate submission, quick turnaround time, and status updates.

E-filing can be a requirement for some filers, though. If filing more than 10 forms in total, then you must submit your filing electronically.

If choosing to submit your filing electronically, be sure to find an authorized ACA software provider to make e-filing quick and easy!

WHAT ARE THE ACA FILING DEADLINES?

Traditionally, the ACA deadlines are as follows:

Submit a Paper Filing	February 28th
Furnish Recipient Copies	March 2nd
Submit an Electronic Filing	March 31st

If these deadlines fall on a weekend or legal holiday, then the due date is typically the following business day.

Import Data in Your Format

Support for Popular Payroll Providers

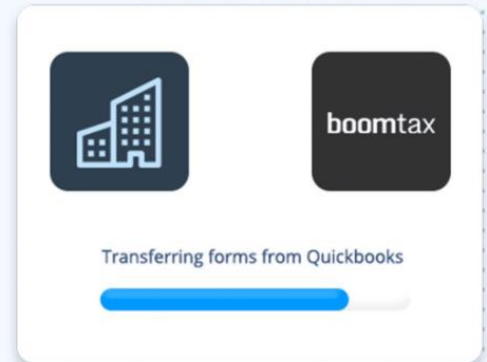
We support data imports from ADP, Sage, UltiPro, Insperity and we are continually adding new formats.

We Support Quickbooks Online

Import your data directly from QBO.

Upload Your IRS Files Directly to Us

Simply drag and drop your IRS ACA files into BoomTax and be ready to file in 5 minutes or less!



Recipient Copies Made Easy

Print & Mail Service

We can print, fold, stuff, affix postage and mail all of your forms for you from a HIPAA compliant facility.

E-Delivery

Electronic consent and delivery that meets IRS guidelines.

Self Service Print & Mail

Print mailable PDFs from your own printer.

NAME / EMAIL	STATUS
Jane Cooper jane.cooper@example.com	● Mailed
Kristin Watson kristin@company.com	● Mailed
Tom Cook tom.cook@company.com	● E-Delivered

Hands Off E-Filing

No Training Needed

Simply click 'E-file' on your filing and we will take care of the rest.

We Keep You in the Loop

We constantly check on the status of your filing and we send you email updates as your filing is processed.

Free Unlimited Corrections

We offer free unlimited corrections for all filings.

OA	Oceanic Airlines Mountain View, CA	● Accepted
SC	Sterling Cooper Austin, TX	● Accepted
BM	Black Mesa Redmond, WA	● Accepted
RE	Rand Enterprises Phoenix, AZ	● Accepted



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