

1094-C v. 1095-C

1094-C: Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns	1095-C: Employer-Provided Health Insurance Offer and Coverage
<p>Authorized Transmittal Form that must be filed with the Form 1095-C.</p> <p>Acts as a “cover sheet”</p>	<p>Report information to the IRS and to employee about individuals who have minimum essential coverage under the employer plan</p>
<p align="center">Sent to the IRS</p>	<p align="center">Sent to the IRS and the Employee</p>
<p align="center">Contains details regarding:</p> <ul style="list-style-type: none"> • Employer information (EIN, Phone number, Address, Contact Person) • Total Number of Forms 1095-C filed • A certification by month as to whether the employer offered its full-time employees (and dependents) the opportunity to enroll in minimum essential health coverage • Number of full-time employees for each month of the calendar year • Total number of employees for each month • Whether special rules or transition relief applies to the employer • Names and EINs of other employers that are in a controlled group or affiliated service group with the employer 	<p align="center">Contains details regarding:</p> <ul style="list-style-type: none"> • Employee’s name, address, and SSN • Employer’s name, address, and EIN • Whether the employee and family members were offered health coverage offered • Whether the employee was a full-time employee each month • The affordability safe harbor applicable for the employee • Whether the employee was enrolled in the health plan • If the health plan was self-insured, the name and SSN of each employee and family member covered by the plan by month.
	<p align="center">IRS can use this information to track compliance and issues penalties under the Employer Mandate</p>