

ACA Employer Reporting

Group Business Plan Application Aid

This Aid guides you in making the technical determinations required to complete the Group Business Plan Application (“Application”). The Application is excerpted in its entirety below.

Any or all of the following methods may apply to your business. Check all that apply.

- Qualifying Offer Method
- 98% Offer Method

Per the Application, the ACA Employer Reporting Manual provides the detail to complete these parts, and the Client is referred to their Benefits Advisor, Benefits Counsel, or Broker for advice. TASC provides this additional Application Aid to provide further clarification.

Qualifying Offer Method

If you answer “no” to any of the following three questions, skip to 98% Offer Method Below Relief below.

Note: “Plan” refers to group health plan.

Did your Plan offer coverage for FTE’s dependents who have not attained age 26 during the entire 2016 calendar year?

- Yes No

Refer to “Does your Plan offer coverage to your FTE’s Dependents?” in the ACA Employer Reporting Manual for a definition of Dependent.

Did your Plan provide Minimum Value to at least one employee during the entire 2016 calendar year?

- Yes No

Refer to “Does your Plan offer Minimum Value?” in the ACA Employer Reporting Manual.

Did your Plan include monthly employee contributions equal to or less than \$95.63 for the “lowest cost employee only” coverage?

- Yes No

If you answered YES to ALL of the questions above, check the box for Qualifying Offer Method.

98% Offer Method

If you answer “no” to any of these questions, do not check the 98% Offer Method box.

- Did your health care plan (“Plan”) offer coverage for all months of the 2016 calendar year to at least 98% of your FTEs?
 Yes No
- You need not count persons who are in a Limited Non-Assessment Period. These are listed above under the Qualifying Offer Method content.
- Did the coverage provide Minimum Value? Yes No
- Was the coverage Affordable? Yes No
- Did your Plan cover FTE Dependents? Yes No