

1095-C Line 16 Coding

*Limited Non-Assessment Period
(See IRS instructions, p.16)

- 1st year as ALE (Jan - Mar)
- Waiting Period - Using Monthly Measurement Method
- Waiting Period - Under Look-Back Measurement Method
- Initial Measurement Period and Associated Admin Period
- Period Following change in status - within initial measurement period
- First Calendar Month of Employment

** “An employer is treated as offering health coverage to an employee if the employer is required by a **collective bargaining** agreement or related participation agreement to make contributions for that employee to a multiemployer plan that offers, to individuals who satisfy the plan’s eligibility conditions, health coverage that is affordable and provides minimum value, and that also offers health coverage to those individuals’ dependents.”

