

January 6, 2026

TO: School District Administrators


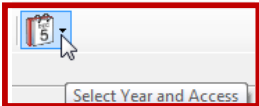

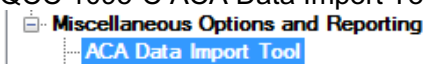
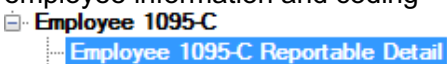
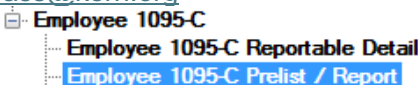
FROM: Division of Fiscal Support

SUBJECT: Affordable Care Act (ACA)1095/94-Cs 2025

Districts with 50 or more full-time employees (including full-time equivalent employees) in the preceding calendar year that desire the Kern County Superintendent of Schools Office (KCSOS) to print 1095-Cs and electronically file form 1094-C for 2025 **must submit a signed 1095-C prelist** to External Business Services (email [bass@kern.org](mailto:bass@kern.org)) by **February 17**. The deadline to furnish each full-time employee a form 1095-C is **March 2, 2026**.

**ACA 1095-C Training – Wednesday, January 14th (9:00 am- 11:00 am)**

Click on the link to register: <https://www.events.kern.org/gbAdoB>

<ol style="list-style-type: none"> <li>Download Excel ACA Data Collection Spreadsheet – 2025 <ul style="list-style-type: none"> <li><a href="https://kern.org/fiscal-support/district-advisory-services/tools-resources/">https://kern.org/fiscal-support/district-advisory-services/tools-resources/</a> <ul style="list-style-type: none"> <li>Scroll down to Forms &amp; Documents</li> <li>Click on <u>ACA Data Collection Template</u></li> </ul> </li> </ul> </li> <li>Populate 1095-C Part II Worksheet with your employee information and coding  </li> <li>ACA Management Module (1095-C) <b>MUST</b> set Year/Mode selection  </li> <li>Copy &amp; Paste from 'Data to Import into OASIS' Worksheet  </li> <li>QCC 1095-C ACA Data Import Tool  </li> </ol>	<ol style="list-style-type: none"> <li>QCC 1095-C View/Update Employee Data- Make changes to individual employee information and coding  </li> <li><u>February 17</u>: Prelist deadline 1095-C Employee Prelist to <a href="mailto:bass@kern.org">bass@kern.org</a>  </li> <li><u>February 9-17</u>: KCSOS provide 1095-C Edit Reports to districts- <i>Corrections made by districts if needed.</i></li> <li><u>February 23+</u>: Districts Pick Up 1095-C Forms</li> <li><u>March 2</u>: Deadline to furnish 1095-C to Full-Time Employees</li> <li><u>March 31</u>: 1095-C PDFs in OASIS &amp; ESS</li> </ol>
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Please email [bass@kern.org](mailto:bass@kern.org) or contact Joe Salazar at (661) 636-4733 if you have any questions regarding this process.

MG:cf

### General Guidance:

1. A 1095-C to every employee that receives a W-2.
2. Every employee regardless of number of hours worked should be offered the bronze plan.
3. If an employee does not want coverage they must sign on annual basis stating they do not want coverage.
4. Refer to the IRS website <https://www.irs.gov/affordable-care-act/employers> for legal guidance and resources.

### Line 14. Offer of Coverage (OOC)

Code Series 1 is used for **Line 14 of Form 1095-C** and addresses:

- Whether an individual was offered coverage
- What type of coverage was offered
- Which months that coverage was offered

If an employee is benefit eligible in any month during the year, then line 14 should include a value for each month, even during months where an employee is not/no longer employed.

Code	What does the code mean?	When should it be used?
1A	A Qualifying Offer was made by the employer to the employee, their spouse and dependents: Minimum Essential Coverage (MEC) with Minimum Value (MV) was made. The offer is affordable because it's < or = 9.5% of the single, mainland federal poverty line.	<ul style="list-style-type: none"><li>• Coverage was offered to the EE, their spouse and dependents</li><li>• MEC was offered, providing MV</li><li>• Coverage that was offered is considered affordable at the employee-only level</li></ul>
1B	Minimum Essential Coverage (MEC) was offered to the employee only and provides Minimum Value (MV).	<ul style="list-style-type: none"><li>• Coverage is only offered to the EE and not to their spouse or dependents</li></ul>
1C	Minimum Essential Coverage (MEC) that provides Minimum Value (MV) was offered to the employee and their children.	<ul style="list-style-type: none"><li>• Coverage is only offered to the EE and their children, but not to their spouse.</li></ul>
1D	Minimum Essential Coverage (MEC) that provides Minimum Value (MV) was offered to the employee and their spouse.	<ul style="list-style-type: none"><li>• Coverage was only offered to the EE and their spouse, but not their children.</li></ul>
1E	Minimum Essential Coverage (MEC) that meets Minimum Value (MV) is offered to the employee, and coverage that meets MEC guidelines but not MV guidelines is offered to the spouse and children.	<ul style="list-style-type: none"><li>• The only difference between this code and 1A is that the coverage may not be considered "affordable" or it is affordable based on a safe harbor other than the federal poverty line.</li></ul>
1F	Minimum Essential Coverage (MEC) is offered to the EE or EE + spouse and/or dependents but the coverage does not provide Minimum Value (MV).	<ul style="list-style-type: none"><li>• The coverage offered does not meet the MV threshold</li></ul>
1G	Self-insured coverage was offered to the employee who is not full time at any point in the year <div>1G N/A for KCSOS SISC Districts</div>	<ul style="list-style-type: none"><li>• A self-insured plan is offered</li><li>• Non-full time EEs are eligible for the plan</li><li>• The EE was enrolled in the plan, for that given month</li></ul>
1H	No offer of coverage was made (or one was made, but it did not meet the MEC threshold for the EE).	<ul style="list-style-type: none"><li>• The EE was not yet hired</li><li>• The EE was in a limited-assessment period</li><li>• The EE was otherwise ineligible for coverage</li><li>• The offer of coverage was not MEC</li><li>• The offer of coverage was not for an entire month</li><li>• The EE terminated and was offered COBRA</li></ul>

**Important Note Regarding Affordability:** References to affordability relate to affordability at the employee-only coverage level. It does not matter if the employee elects coverage for him or herself and a spouse or dependent. The IRS is only concerned with what the employee would have to pay if he or she elected coverage for him or herself alone.

**\*Offer of Coverage:** An offer of coverage is one that provides coverage for every day of a calendar month. There is an exception for terminated employees who would have been covered for the entire month, if not for the termination.

### **Line 15. Employee Share of Lowest Cost Monthly Premium**

Complete line 15 only if code 1B, 1C, 1D, 1E, 1J, or 1K is entered on line 14 either in the "All 12 Months" box or in any of the monthly boxes. Enter the amount of the Employee Required Contribution, which is, generally, the employee share of the monthly cost for the lowest-cost, self-only minimum essential coverage providing minimum value that is offered to the employee.

Line 14 Offer of Coverage	Line 15 Employee Share Cost
1A	*Blank
1B	Amount or 0.00
1C	Amount or 0.00
1D	Amount or 0.00
1E	Amount or 0.00
1F	*Blank
<del>1G</del> *	*N/A for KCSOS SISC Districts
1H	*Blank
1J	Amount or 0.00
1K	Amount or 0.00

## **Line 16. Safe Harbor**

Code Series 2 is used for **Line 16 for Form 1095-C** and address:

- Whether the individual was employed and, if so, whether he or she was full-time or part-time
- Whether the employee was enrolled in coverage
- Whether the employer is eligible for transition relief as an employer with a non-calendar year plan or as a contributor to a union health plan
- Whether coverage was affordable and, if so, based on which IRS safe harbor

Code	What does the code mean?	When should it be used?
2A	The EE was not employed during this month	<ul style="list-style-type: none"><li>• The EE had not yet been hired</li><li>• The EE was no longer employed</li></ul>
2B	The EE was not full-time (FT) during this month	<ul style="list-style-type: none"><li>• The EE was part-time</li><li>• The EE was a seasonal or variable hour worker</li><li>• The EE is in a measurement period and FT status has not yet been established</li></ul>
2C	The EE has accepted and enrolled in the coverage offered	<ul style="list-style-type: none"><li>• The EE is enrolled in coverage offered by the employer</li></ul>
2D	The EE was in a Limited non-assessment period (LNAP) for this month	<ul style="list-style-type: none"><li>• The EE is in a waiting period under the look-back measurement period</li><li>• The EE is in the first calendar month of their employment and did not start on the 1<sup>st</sup> day of the month</li><li>• The employer is in their first year as an applicable large employer (ALE)</li><li>• The EE has a status change during their initial look-back measurement period</li></ul>
2E	The employer is eligible for the multi-employer interim relief rule	<ul style="list-style-type: none"><li>• Some portion of the workplace is eligible for a multi-employer (union) plan</li><li>• The employer makes an ongoing contribution to the plan on behalf of union EEs</li></ul>
2F	The coverage offered is affordable based on the Form W-2 safe harbor	<ul style="list-style-type: none"><li>• Coverage is considered affordable for this EE based on the W-2 safe harbor method</li><li>• The W-2 safe harbor was used for every month that the EE was offered coverage</li></ul>
2G	The coverage offered is affordable based on the Federal Poverty Line safe harbor	<ul style="list-style-type: none"><li>• Coverage is considered affordable for this EE based on the federal poverty line safe harbor method</li></ul>
2H	The coverage offered is affordable based on the Rate of Pay safe harbor	<ul style="list-style-type: none"><li>• Coverage is considered affordable for this EE based on the rate of pay safe harbor method</li></ul>

**Note.** There is no code to enter on line 16 to indicate that a full-time employee offered coverage either did not enroll in the coverage or waived the coverage.

Note2: More than one code can apply to an employee for a particular month; select the code which best fits the scenario. If the choice is between 2C and another code, the IRS recommends using code 2C.

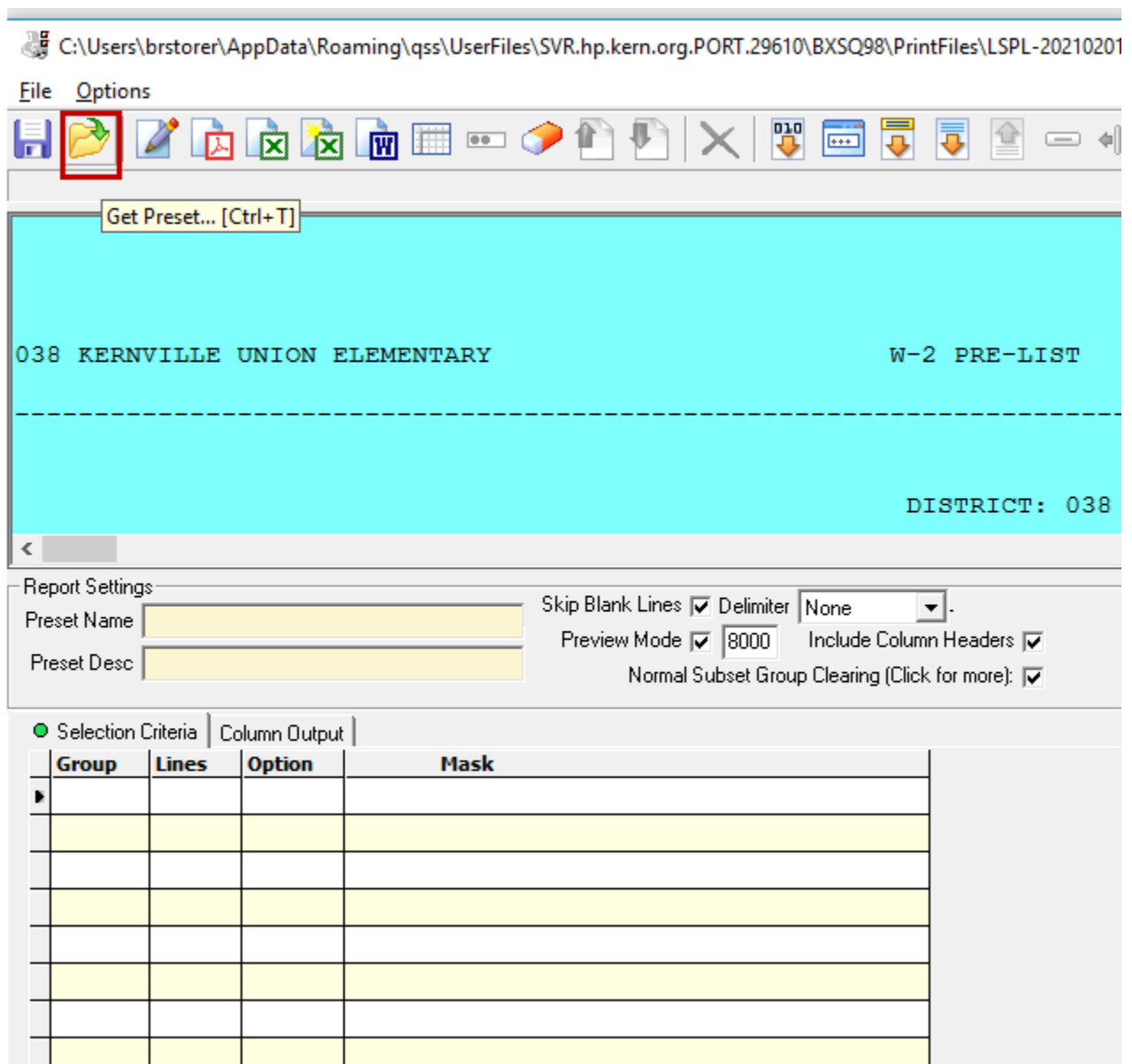
**Q:** What Line 16 code should I use if the employee was offered coverage but waived it, for any reason?

**A:** There is no specific code that applies when an employee waives an offer of coverage. We strongly recommend examining the other codes to see if one may apply. For example, if the employee waived coverage but that coverage was affordable based on an IRS affordability safe harbor, you should use the corresponding code for the safe harbor.

Unlike Line 14, Line 16 does not require a code to be entered. However, if one applies, you should enter it because it provides an opportunity for you to explain to the IRS why you should not be penalized for an employee, for a given month.

Line 14 Offer of Coverage	Line 16 If Applicable Safe Harbor
1A	2B, 2C, 2F, 2H, Blank
1B	2B, 2C, 2F, 2H
1C	2B, 2C, 2F, 2H
1D	2B, 2C, 2F, 2H
1E	2B, 2C, 2F, 2H
1F	2B, 2C, Blank
1H	2A, 2B, 2D
1J	2C, 2F, 2H
1K	2C, 2F, 2H

Click the – Hand and Piece of Paper – to use the Download File feature



Search for W2PRE | Double Click to Select

Preset Maintenance (SS) - Retrieve Preset

File Options

Only list this Category

\*All Categories Search W2PRE ☐ Show all User Level Presets

Ln	Name	DI	Cat	Description	User ID	Date	Level
002	W2PRE_ACAEMPINFO	00		W2 Prelist ACA ExtRef & Name	BXS	01/09/2019	S

Click OK to Retrieve the Preset

Retrieve Preset

Retrieve Preset for Line:2 Name:W2PRE\_ACAEMPINFO?

OK Cancel

Click – Open In Excel

C:\Users\brstorer\AppData\Roaming\qss\UserFiles\

File Options

Open in Excel... [Ctrl+L]

Spreadsheet should contain District Number, Emp Name and Emp ID

	A	B	C	
1				
2	38	ACOSTA T	2	
3	38	ALLEN JEN	998	
4	38	ALTEN PAI	10	
5	38	ALTEN SCOTT	11	
6	38	ANDICO L	1350	
7	28	ANDREWS	16	

## ACA Data Import Tool

This heading covers the following:

- ▶ Purpose
- ▶ Location on Tree View
- ▶ Instructions for Importing Data for 1095-C Boxes 14, 15, and 16
- ▶ Record Layouts for Import Options

### Purpose

The ACA Data Import Tool allows you to import the information for each month on lines 14, 15, and 16 of Form 1095-C. You can use the "narrow" format to import one month at a time or the "wide" format to import identical information for multiple months.

STATION	Employee ID	Plan Start Month	Box 14 (Jan)	Box 15 (Jan) Benefit Table	Box 15 (Jan) PTE	Box 14 (Feb)	Box 14 (Feb)	Box 15 (Feb) Benefit Table	Box 15 (Feb) PTE	Box 15 (Feb)
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Figure 2-35: ACA Data Import Tool form



- ▶ You can import for a single district or multiple districts at the same time. The ability to import for districts other than the logon district is controlled by end-user security. You must select an option to import for multiple districts and this option is also controlled by end-user security.
- ▶ The import data should only include the district when you are importing for multiple districts.
- ▶ You can use SSN or ExtRef values to identify the employee.
- ▶ Box 15 values can be imported as actual values or table driven references to a manually maintained benefit value table.
- ▶ When you import Box 15 values as a benefit table reference you can optionally add a column in the import for benefit FTE if FTE is a factor in calculating the employee share.
- ▶ You can import all twelve (12) months of box 14-16 values in a single row or you can import a single set of box 14-16 values and specify a month beg/end range which to affect. These two formats are known as the “wide” or “narrow” format.
- ▶ You tell the import tool how you have organized your data and the columns to import are dynamically adjusted. Keep in mind that each row of imported must follow the format you specify.
- ▶ There is no separate field in the database for “all 12 months”. 1095-C software will check the 12 months of data and if they are the same then the values will be suppressed by month and will be printed in the “all 12 months” columns where applicable.



Figure 2-36: Location of ACA Data Import Tool in the tree view

### Instructions for Importing Data for 1095-C Boxes 14, 15, and 16

These instructions tell how to import data from an external source into boxes 14, 15, and 16 of Form 1099-C. After the import is complete, you can use the Employee 1095-C Reportable Data form ([page 2-32](#)) to view the data for individual employees and the Employee 1095-C Prelist / Report form ([page 2-38](#)) to create a report for reviewing the data.

#### To import data for boxes 14, 15, and 16:

##### 1 Prepare the data for importing.

▷ Select how you want to import the data.

- > The short format allows you to replicate the same information for a range of months.
- > The long format requires you to fill in the codes for each month individually.

For tax year 2015, most customers used the long format. You can mix and match both formats in the same import session.

▷ Select the **Format of Box 15 Data**.

▷ Prepare data in the chosen format.

There are 6 combinations of formats and options for box 15 data. For the record layout of each combination, see [page 2-48](#).

##### 2 If you are importing data by district, select it in the **District** list.

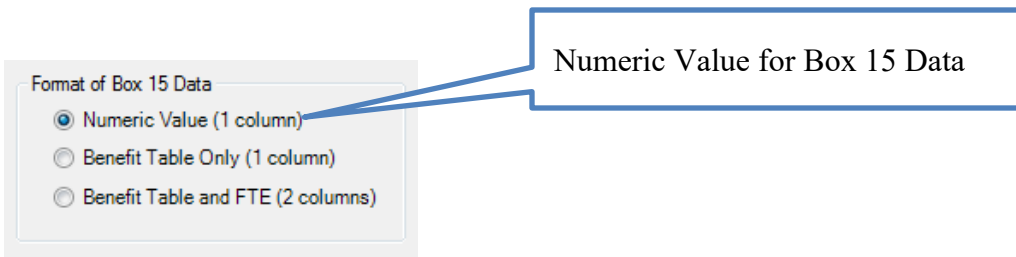
##### 3 Select the **Import Row** format to match your import data.

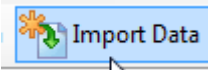
Figure 2-37: Selecting narrow or wide import format

Use "wide" format to import identical information for multiple months. Use with ACA Data Collection workbook.

You can use the "narrow" format to import one month at a time.

4 Select the **Format of Box 15 Data** to match your import data.



5 Select the Import Data  icon to open Grid Import form.

If the Import Data icon is 'grayed' out (not active), close the form and switch to Update mode

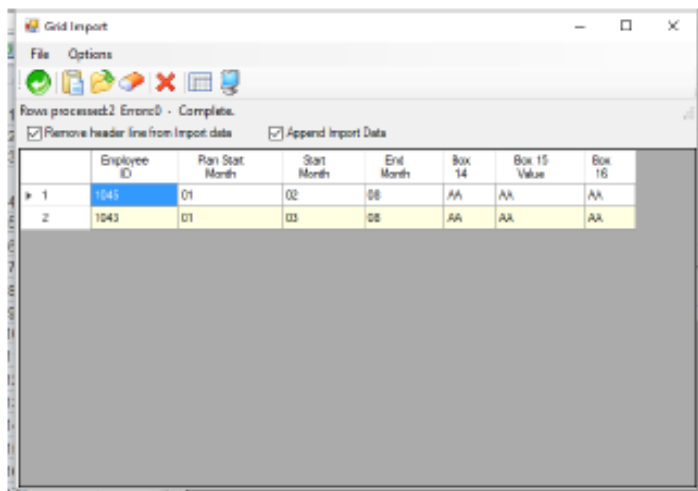
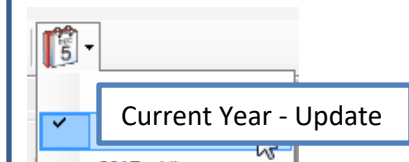





Figure 2-39: Grid Import form

The form displays the columns for the import format that you have chosen.

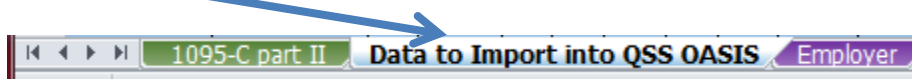
▷ Use the check boxes to select import options.

- > Select the **Remove header line from Import data** to make the process skip over the first line when importing data.
- > Select the **Append Import Data** to add the imported data to the bottom of the grid. If you clear the check box, the import process clears any previously imported data.

▷ Select the  (Import from Clipboard [Ctrl+V]) icon to import from the clipboard or the  (Import from File [F4]) icon to import from a delimited files.

▷ If there are errors select the  (Clear Data [Ctrl+F4]) icon to clear the grid. Then correct the source data and try importing it again.

5.1 Open ACA-working-Data-Collection-Template workbook and make the 'Data to Import into QSS OASIS' worksheet active.



Select and Copy rows and columns to import. Start in Cell A4

	A	B	C	D	E	F	G	H	I	J	K
1	1	2	3	4	5	6	7	8	9	10	11
3	ExtRef	Plan Month	Jan	Jan	Jan	Feb	Feb	Feb	Mar	Mar	Mar
4				0.00			0.00			0.00	
5				0.00			0.00			0.00	
6				0.00			0.00			0.00	
7				0.00			0.00			0.00	

Hold mouse button and select the last row and right most column (Dec) of data to import.

3	ExtRef	Plan Month	Jan	Jan	Jan	Feb	Feb	Feb	Mar	Mar	Mar	Apr	Apr	Apr	May	May	May	June	June	June	July	July	July	Aug	Aug	Aug	Sept	Sept	Sept	Oct	Oct	Oct	Nov	Nov	Nov	Dec	Dec	Dec
4				0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00				
5				0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00				
6				0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00				
7				0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00				
8				0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00				
9				0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00				+

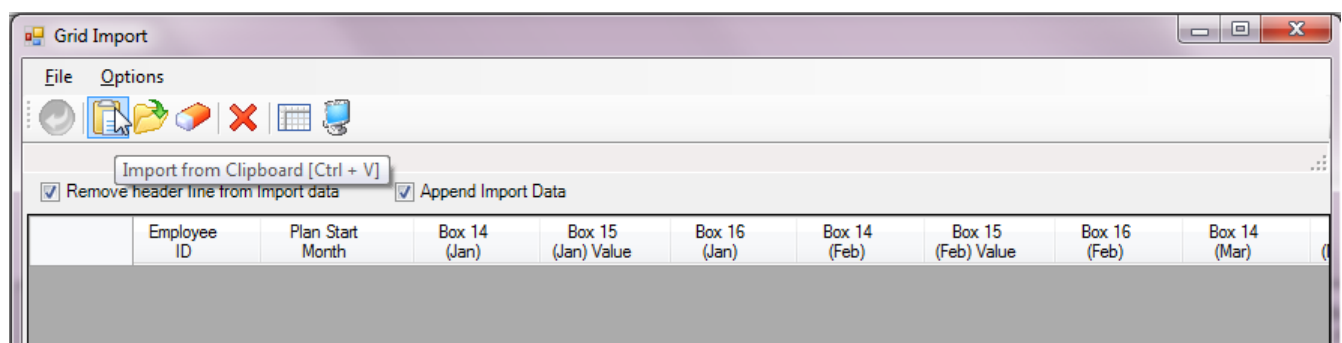
Right-click and select Copy


3	ExtRef	Plan Month	Jan	Jan	Jan	Feb	Feb	Mar	Mar	Mar	Apr	Apr	Apr	May	May	May	June	June	June	July	July	July	Aug	Aug	Aug	Sept	Sept	Sept	Oct	Oct	Oct	Nov	Nov	Nov	Dec	Dec	Dec
4				0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
5				0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
6				0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
7				0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
8				0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
9				0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
10				0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
11				0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	


5.2 Select the Import from Clipboard  icon.

Check or Uncheck 'Remove header line from import data' ☒ Remove header line from Import data

Check or Uncheck 'Append Import Data' ☒ Append Import Data



- ▷ Once you are through importing records, select the  (Return Data [F2]) icon to close the Grid Import form and return to the ACA Data Import Tool.



- 6 In the ACA Data Import Tool, select the  Verify Data icon to check the data against the HR database.

Status	Employee ID	Plan Start Month	Start Month	End Month	Box 14	Box 15 Value	Box 16
Verified	001045	01	02	08	AA	AA	AA
Verified	001048	01	03	08	AA	AA	AA
Employee not on file	000055	01	04	09	AA	AA	AA


Figure 2-40: Verification message for importing

The Status column indicates the results of the verification.

- ▷ Verified means that the row has passed all edit checks and is ready for importing into the HR database.
- ▷ Any other message indicates that the row needs correcting before it can be imported.




Because there are errors, the  Save [F9] icon and the  Save and Close [Ctrl+F9] icon not available. Before importing data into the HR database, correct the errors and return to Step 5.

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HINT: You can select the  (Grid Output [Shift+F11]) icon to save the list into a spreadsheet or file.

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- 7 Do any of the following.

- ▷ Select the  Save [F9] icon to import the data into the HR database and leave the form open.
- ▷ Select the  Save and Close [Ctrl+F9] icon to import the data into the HR database and close the form.
- ▷ Select the  Close [F12] icon to close the form without importing data.