



Preparing 1094-C Information

This document outlines the process of entering the 1094-C information in preparation of online filing with the IRS.

Here's an overview of the process.

1. Change your Payroll Year to 2015.
2. Update Healthcare Groups.
3. Go to 1094-C Information.
4. Select the Tax Reporting Group and enter the information for the Contact Person.
5. Enter the 1094-C specific information for the selected Tax Reporting Group.
6. Enter Monthly Codes information.

NOTES: If you have more than one Healthcare Group, step 2 must be repeated for each group.

If you have more than one Tax Reporting Group, steps 3-6 must be repeated for each group.

Detailed Steps

Before submitting your 1094-C and 1095-C information to the IRS, some new fields in Payroll need to be completed. This information needs to be completed whether you're submitting your information online or on paper.

NOTE: RTI 2000 v.2.2.70 is required to complete these steps. If you're not on v.2.2.70, select **Check For Available Updates** from the Utilities menu in RFS.

Step 1 – Change your Payroll Year to 2015.

In RTI Payroll, select Utilities, then **Change Payroll Year**. Enter 2015 and select **OK**.

Step 2 – Update Healthcare Groups.

From the Maintenance menu in RTI Payroll, go to Healthcare and select **Healthcare Groups**. There are two new fields:

1. **Primary Transmitting TRG** – This is for the Manifest file for the 1095-C submission to the IRS. The contact information from this Tax Reporting Group will be used if the IRS finds issues with the submission file. The EIN for the TRG selected must match the EIN# used on the IRS TCC application.

NOTE: If you are using the Healthcare Group/EIN Worksheet, the Primary Transmitting TRG is noted for each Healthcare Group with a **YES** in the far right column.

2. **Transmitter Control Code (TCC)** – This is the code issued by the IRS when you registered for online filing.
NOTE: If you are using the Healthcare Group/EIN Worksheet, the TCC is noted to the right of the Healthcare Group Name.

Note on External Reference: The External Reference field is used when creating a file for Mercer for online enrollment. If you are not using Mercer for online enrollment, this field can be left blank.

Description	Restaurants Ltd
External Reference:	509130
Initial Measurement Period Begin Date	10/1/2013
Primary Transmitting TRG:	Restaurants Ltd
Transmitter Control Code:	R23ABC
Hourly - Measurement Period Months	12
Hourly - Administrative Period Days	90
Salary - Measurement Period Months	12
Salary - Administrative Period Days	90
Optional Secondary Measurement Period	
Secondary Measurement Period Begin Date	
Secondary Hourly - Measurement Period Months	0
Secondary Hourly - Administrative Period Days	0



1094-C Information in RTI Payroll

Step 3 – Go to 1094-C Information.

From the Utilities menu in RTI Payroll, go to Year End Functions and select **Enter 1094-C Information**.

NOTE: Information will need to be entered for each Tax Reporting Group, even if the Tax Reporting Group no longer has stores or employees assigned to it or is considered inactive.

To complete the information for another Tax Reporting Group, select it from the drop down list.

TRG Name This is the Legal Name of the business. If you are using the Healthcare Group/EIN Worksheet, it is listed there.

Address, City, State, and Zip This is the legal address of the business. It is the address used on the last tax return for the entity.

Step 4 – Select the Tax Reporting Group and enter the information for the Contact Person.

The Tax Reporting Group name and address will be pre-filled.

NOTE: Please do not include any dashes in the phone number.

Step 5 – Enter the 1094-C specific information for the selected Tax Reporting Group.

Scroll down to see the following four check boxes. Please select any of the options that apply to you. If none apply, you can continue without selection an option.

NOTE: If you are unsure which, if any, apply to you, please contact your Healthcare Consultant.

Qualifying Offer Method:	<input type="checkbox"/>
Qualifying Offer Method Transition Relief:	<input type="checkbox"/>
Section 4980H Transition Relief:	<input type="checkbox"/>
98 Percent Offer Method:	<input type="checkbox"/>

A. Qualifying Offer Method

Check this box if you used the Qualifying Offer Method to ensure your healthcare coverage was affordable. A Qualifying Offer is when Minimal Essential Coverage was offered and the employee contribution for self-only coverage was equal to or less than 9.5% of the Federal Poverty Level. This would have been indicated on the 1095-C with a Code 1A on line 14.

B. Qualifying Offer Method Transition Relief

Check this box if you made a Qualifying Offer for one or more months of the calendar year 2015 to at least 95% of your full-time employees.

C. Section 4980H Transition Relief

Check this box if you qualified for one of the two Section 4980H Transition Relief options:



1094-C Information in RTI Payroll

1. Transition relief for employers with fewer than 100 full-time employees, including full-time equivalents.

This means you had between 50 and 99 full-time and full-time equivalent employees on business days in 2014.

2. Transition relief for calculation of assessable payments for employers with 100 or more full-time or full-time equivalent employees.

This means your assessable payment is calculated by reducing the number of full-time employees by the allocable share of 80.

D. 98 Percent Offer Method

Check this box if you can certify you offered affordable health coverage that included Minimal Essential Coverage to at least 98% of the employees who received a 1095-C and Minimal Essential Coverage to their dependents.

Step 6 – Enter Monthly Codes information.

Select the down arrow in the Monthly Codes box. The information entered here will be used for Part III, lines 23–35, on the 1094-C.

NOTE: If you are unsure of your Monthly Codes information, please contact your Healthcare Consultant.

	Minimum Essential Offer	Aggregated Group	4980H Transition Relief
January	Yes	No	
February	Yes	No	
March	Yes	No	
April	Yes	No	
May	Yes	No	
June	Yes	No	
July	Yes	No	
August	Yes	No	
September	Yes	No	
October	Yes	No	
November	Yes	No	
December	Yes	No	

A. Minimal Essential Coverage Offer Indicator (column A on 1094-C)

Select **Yes** for any of the 12 months you offered Minimal Essential Coverage to at least 95% of your full-time employees and their dependents.



1094-C Information in RTI Payroll

Select **No** for any of the months you did not offer Minimal Essential Coverage to at least 95% of your full-time employees and their dependents.

B. Aggregated Group Indicator (column D on 1094-C)

Select **Yes** for any of the 12 months this Tax Reporting Group was a member of an Aggregated ALE Group. The IRS defines an Aggregated ALE Group as a group of ALE members treated as a single employer. If you have multiple Tax Reporting Groups and one Healthcare Group, you are considered a member of an Aggregated ALE Group.

Select **No** for any of the months this Tax Reporting Group was not a member of an Aggregated ALE Group.

C. Section 4980H Transition Relief Indicator (column E on 1094-C)

If you checked Section 4980H Transition Relief in step 5, this column indicates which of the two transition relief options you qualify for.

Select **A** if you're eligible for the 50–99 employee relief.

Select **B** if you're eligible for the 100 or more employee relief.

Leave this column blank if these transition relief options do not apply to you.

IMPORTANT: Do not proceed until you have completed each Tax Reporting Group. Steps 3-6 need to be repeated for each Tax Reporting Group, but the transmission file only needs to be created once. When the transmission file is created, it will include all completed groups.

Next Step: Submit One or More Test Files.