

Employer Reporting

Applicable Large Employers (ALEs) and self-insured employers are required to fulfill employer reporting requirements under the Affordable Care Act (ACA). An ALE is an employer with more than 50 full-time equivalent employees. Under the Employer Shared Responsibility (Pay or Play) provision of the ACA, ALEs and self-insured groups are required to provide either a 1095-B or 1095-C statement to employees or policyholders by **January 31, 2022** and to the IRS by **February 28, 2022** (for paper filing), or **March 31, 2022** (for electronic filing).

The 1095-B form from HealthPartners shows months of minimum essential coverage for each member under an insured plan. The 1095-C form from an ALE shows whether or not they offered affordable, minimum value coverage to their full time employees (generally defined as working 30 or more hours/week on average). Self-insured ALEs will also report whether an employee and his or her dependents were covered under the plan.

Detail record format

The enrollment report file is a comma separated values (CSV) file, which automatically converts and loads in Excel.

- Any column with an embedded comma will be enclosed in quotes (ex. “Acme, Inc”)
- Any embedded quote (“) characters in the date are translated to a single quote (') character (ex. John “Buddy” Smith becomes John ‘Buddy’ Smith)
- The final record on the file will be a trailer record with the “Subscriber Count:” + number of contracts and “Member Count:” + number of members
- The sort order will be by contract number and dependent sequence number

For quick reference, visit [irs.gov](https://www.irs.gov) to view samples of the [1095-B](#) and [1095-C](#) forms.

Column	Data Type	Form Box and/or Comment
HEALTHPARTNERS GROUP NUMBER	ALPHANUM(10)	Does not appear on the IRS 1095-B form External Group Number that is also part of the file name.
TAX YEAR	NUMBER	Ex: 2018
1095-B PART I, POLICY HOLDER INFORMATION REPEATS FOR EVERY MEMBER UNDER THE CONTRACT		
CORRECTED_FLG	ALPHANUM(1)	Y: Form has the CORRECTED box checked
CONTRACT_NO	NUMBER	Does not appear on the IRS 1095-B form
PH_MEMBER_NO	NUMBER	Does not appear on the IRS 1095-B form. The external member number.
1 POLICYHOLDER FIRST NM	ALPHANUM(30)	1
1 POLICYHOLDER MIDDLE NM	ALPHANUM(1)	1
1 POLICYHOLDER LAST NM	ALPHANUM(30)	1
1 POLICYHOLDER SUFFIX	ALPHANUM(10)	1
2 POLICYHOLDER SSN	ALPHANUM(20)	2
3 POLICYHOLDER DOB	DATE	3 Filled only if the POLICYHOLDER SSN is not available
4 POLICYHOLDER ADDRESS1	ALPHANUM(50)	4
4 POLICYHOLDER ADDRESS 2	ALPHANUM(50)	4
5 POLICYHOLDER CITY	ALPHANUM(30)	5
FOREIGN_ADDRESS_FLG	ALPHANUM(1)	Does not appear on the IRS 1095-B form If Y, the US address fields are blank and the foreign address fields are filled in.
6 POLICYHOLDER STATE	ALPHANUM(20)	6
7 POLICYHOLDER ZIP5	ALPHANUM(5)	7
7 POLICYHOLDER ZIP4	ALPHANUM(4)	7
6 POLICYHOLDER FOREIGN PROVINCE	ALPHANUM(30)	6
7 POLICYHOLDER FOREIGN COUNTRY CODE	ALPHANUM(10)	7

Enrollment Report for ACA reporting



Column	Data Type	Form Box and/or Comment
7 POLICYHOLDER FOREIGN COUNTRY	ALPHANUM(50)	7
7 POLICYHOLDER FOREIGN POSTAL CODE	ALPHANUM(20)	7
8 POLICY ORIGIN	ALPHANUM(1)	8. A: SHOP, B: Group, D: Individual, Blank: Self-Insured
9 SHOP MARKET	ALPHANUM(20)	9. This column is NULL for tax year 2018.
1095-B PART II GROUP INFORMATION REPEATS FOR EVERY ROW		
10 GROUP NAME	ALPHANUM(75)	10
11 GROUP EIN	ALPHANUM(20)	11
12 GROUP ADDRESS1	ALPHANUM(100)	12
12 GROUP ADDRESS2	ALPHANUM(100)	12
13 GROUP CITY	ALPHANUM(30)	13
14 GROUP STATE	ALPHANUM(20)	14
15 GROUP ZIP5	ALPHANUM(5)	15
15 GROUP ZIP4	ALPHANUM(4)	15
GRP_FOREIGN_ADDRESS_FLG	ALPHANUM(1)	Does not appear on the IRS 1095-B form If Y, the US address fields are blank and the foreign address fields are filled in.
14 GROUP FOREIGN PROVINCE	ALPHANUM(30)	14
15 GROUP FOREIGN COUNTRY CODE	ALPHANUM(10)	15
15 GROUP FOREIGN COUNTRY	ALPHANUM(50)	15
15 GROUP FOREIGN POSTAL CODE	ALPHANUM(20)	15
1095-B PART III ISSUER INFORMATION REPEATS FOR EVERY ROW		
16 ISSUER	ALPHANUM(75)	16
19 ISSUER ADDRESS1	ALPHANUM(100)	19
19 ISSUER ADDRESS2	ALPHANUM(100)	19
20 ISSUER CITY	ALPHANUM(30)	20
21 ISSUER STATE	ALPHANUM(2)	21
22 ISSUER ZIP5	ALPHANUM(5)	22: First 5 characters of ZIP
22 ISSUER ZIP4	ALPHANUM(4)	22: Last 4 characters of ZIP after '-'
1095-B PART IV COVERAGE INFORMATION. UNIQUE FOR EVERY PERSON UNDER THE CONTRACT SORT BY DOB WITH POLICY HOLDER LAST		
MEMBER NUMBER	NUMBER	Does not appear on the IRS 1095-B form
23A FIRST NAME	ALPHANUM(30)	23a
23A MIDDLE NAME	ALPHANUM(1)	23a
23A LAST NAME	ALPHANUM(30)	23a
23B SSN	ALPHANUM(11)	23b
23C DOB	DATE	23c: Filled only if the Member's SSN is not available
23D FULL YEAR ENROLLED	ALPHANUM(1)	23d: Set to "X" if 12 months of enrollment or NULL otherwise.
23D JAN ENROLLED	ALPHANUM(1)	23d
23D FEB ENROLLED	ALPHANUM(1)	Set to "X" if the member has at least 1 day of enrollment for the corresponding month otherwise it is NULL.
23D MAR ENROLLED	ALPHANUM(1)	
23D APR ENROLLED	ALPHANUM(1)	
23D MAY ENROLLED	ALPHANUM(1)	
23D JUN ENROLLED	ALPHANUM(1)	
23D JUL ENROLLED	ALPHANUM(1)	
23D AUG ENROLLED	ALPHANUM(1)	
23D SEP ENROLLED	ALPHANUM(1)	
23D OCT ENROLLED	ALPHANUM(1)	
23D NOV ENROLLED	ALPHANUM(1)	
23D DEC ENROLLED	ALPHANUM(1)	

Consult with your tax advisor with questions.