


AIR Submission Error(s): Troubleshooting


Status	Definition	Action Required
Rejected 	The entire transmission for this FEIN was rejected. You have 60 days from the original transmittal date to re-transmit corrected, acceptable returns and still be timely. If you do successfully retransmit within the 60-day window, you will be treated as having filed on the original transmittal date.	You may need to file a replacement return. Please review the specific IRS feedback to determine which records require attention and how to address them.

Most Common Error: FIEN and Employer Name Do Not Match

This error occurs when the exact employer name on the Forms 1094-C and 1095-C do not exactly match the legal name stored in the IRS database for that FEIN, which can cause all or part of the AIR Submission to be REJECTED. The legal employer name is the name that was entered on the Form SS-4, Application for Employer Identification Number

1094-C: Common Error Codes_TY2020

Rule Number	Business Rule Text	Error Category
1094C-004-01	Form 1094C 'BusinessName' and 'EmployerEIN' in 'EmployerInformationGrp' must match the IRS database.	Data Mismatch
1094C-008-02	Form 1094C 'MailingAddressGrp' within 'EmployerInformationGrp' must have a value (either USAddressGrp or ForeignAddressGrp).	Missing Data
1094C-009-01	If Form 1094C 'BusinessName' in 'EmployerInformationGrp' has a value, then 'ContactNameGrp' within 'EmployerInformationGrp' must have a value.	Missing Data
1094C-010-01	If Form 1094C 'BusinessName' in 'EmployerInformationGrp' has a value, then 'ContactPhoneNum' within 'EmployerInformationGrp' must have a value.	Missing Data

Status	Definition	Action Required
Accepted with Errors 	The entire transmission for this EIN was accepted, which means you have successfully filed as of the date your forms were transmitted, but the IRS identified some records that require correction.	You may need to file a corrected return. Please review the specific IRS feedback to determine which records require attention and how to address them.

Most Common Error: SSN and Employee Name (or covered dependent name) Do Not Match

This error occurs when the individual (Employee and/or covered dependent) name on the Form 1095-C does not exactly match the legal name stored in the IRS database for that SSN or TIN. *Common culprit: dependent SSNs!*

1095-C: Common Error Codes_TY2020

Rule Number	Business Rule Text	Error Category	Severity
1095C-007-02	If 'OtherCompletePersonName' in 'EmployeeInfoGrp' has a value, then 'SSN' must have a value.	Missing Data	Report Error and Reject if over Threshold
1095C-010-01	Form 1095C 'OtherCompletePersonName' and 'SSN' in 'EmployeeInfoGrp' must match IRS database.	Data Mismatch	Report Error and Reject if over Threshold
1095C-011-02	Form 1095C 'MailingAddressGrp' within 'EmployeeInfoGrp' must have a value (either USAddressGrp or ForeignAddressGrp).	Missing Data	Report Error

“OtherCompletePersonName” Identifies: *Employee’s*

“CoveredIndividualInd” Identifies: *(Employee, Spouse and/or dependent(s)) under Part III Covered Individual*

Rule Number	Business Rule Text	Error Category	Severity
1095C-028-03	If Form 1095C checkbox 'CoveredIndividualInd' is checked, then at least one instance of 'CoveredIndividualGrp' must have a value.	Missing Data	Report Error and Reject if over Threshold
1095C-033-01	If Form 1095C 'SSN' in 'CoveredIndividualGrp' has a value, then the corresponding 'TINRequestTypeCd' must have a value of	Incorrect Data	Report Error and Reject if over Threshold
1095C-034-01	If Form 1095C checkbox 'CoveredIndividualInd' is checked, then at least one 'SSN' or 'BirthDt' in 'CoveredIndividualGrp' must have a value.	Missing Data	Report Error and Reject if over Threshold
1095C-035-01	If Form 1095C 'CoveredIndividualName' in 'CoveredIndividualGrp' has a value, then the corresponding 'SSN' or 'BirthDt' in	Missing Data	Report Error and Reject if over Threshold
1095C-036-01	If Form 1095C 'BirthDt' in 'CoveredIndividualGrp' has no value and checkbox 'CoveredIndividualAnnualInd' or any checkbox in 'CoveredIndividualMonthlyIndGrp' is checked, then the corresponding 'SSN' in 'CoveredIndividualGrp' must have a value.	Missing Data	Report Error and Reject if over Threshold

Communication: AIR Submission Status

IMPORTANT:

Once you transmit your files, **you will receive a confirmation notification via email with a Receipt ID number. You must save this via screenshot or print to PDF file.**

This is the key identifier that verifies the AIR Submission was accepted and is required for any future reference to the reporting year filing.



Provide the Employer with the AIR Submission Status which includes the AIR Submission Confirmation for each unique EIN. Along with any TIN, errors triggered as part of the *Approved with Errors* status.

Status: Accepted

IRS AIR Filing Status (Accepted NO Errors) to the Employer which would include the AIR Submission confirmation via PDF file format. (See example of confirmation)

Your AIR Submission was Accepted!

WOODHOUSE MOUNTAIN CITY, INC (EIN: 461585835)

The IRS has processed your AIR submission with a status of Accepted. Click the button below to access your Submission Workflow to view and correct the errors related to this submission.

Receipt ID: 1094C-19-00100056
Submitted: 03/04/2019 05:24:46 AM UTC
Status: Accepted
Responded: 03/04/2019 05:59:34 AM UTC

Status: Accepted with Errors

IRS AIR Filing Status (Accepted w Errors) to the Employer which would include the AIR Submission confirmation via PDF file format. (See example of confirmation)

Your AIR Submission was Accepted!

WOODHOUSE LINCOLN, INC (EIN: 476895782)

The IRS has processed your AIR submission with a status of Accepted (6 errors). Click the button below to access your Submission Workflow to view and correct the errors related to this submission.

Receipt ID: 1094C-19-00100057
Submitted: 03/04/2019 05:24:46 AM UTC
Status: AcceptedWithErrors
Responded: 03/04/2019 05:59:31 AM UTC

A separate secure email should be provided to the Employer containing the excel ACA Error (TIN) file. The error file is downloaded from AIR Submission within the ACA Workflow as identified below:

Status: Accepted with Errors
 Last Check: 3/4/2019 12:19:41 AM

Identifies specific Errors

Employee	Code	Error	Corrected
DAVID G. EDLESTON	Shared-008	The Information Return 'CoveredIndividualName' and 'SSN' within 'CoveredIndividualGrp' must match the IRS database.	<input type="checkbox"/>

Provides an .xls file listing of Errors.

Glossary of Key Terms

Term	Acronym	Definition
Affordable Care Act:	ACA	Patient Protection and Affordable Care Act. The first part of the comprehensive health care reform law enacted on March 23, 2010. The name " Affordable Care Act " is usually used to refer to the final, amended version of the law. (It's sometimes known as "PPACA," " ACA ," or " Obamacare .")
Applicable Large Employer:	ALE	A company is an Applicable Large Employer for a given calendar year if it employed an average of 50 or more full-time employees (including <u>full-time equivalents</u>) in the prior calendar year.
Employer Identification Number:	EIN	Also known as the Federal Employer Identification Number (FEIN) or the Federal Tax Identification Number , is a unique nine-digit number assigned by the Internal Revenue Service (IRS) to business entities operating in the United States for the purposes of identification.
Full Time Employee:	FTE	An employee employed on average at least 30 hours of service per week, or 130 hours of service per month.
Variable Hour (Part Time) Employee:	VHE or PTE	Employees whose hours are unpredictable, such as seasonal or PT (variable hour). In other words, the employee's hours vary such that it is not possible to determine in advance whether the employee will work 30 weekly (or 130 monthly) hours or more during their period of employment.
Full Time Equivalent Employee:	FTE	Refers to a variable hour (PT) employee whose number of hours average at least 30 hours of service per week, or 130 hours of service per month, during the employers defined measurement period.
Hour of Service:		Refers to each hour in which an employee is paid, or entitled to payment, for the performance of duties for the employer, and each hour for which an employee is paid, or entitled to payment, for a period of time during which no duties are performed due to vacation, holiday, illness, incapacity (including disability), layoff, jury duty, military duty or leave of absence.
Affordable Coverage:		A job-based health plan covering only the employee that costs 9.86% (as adjusted) or less of the employee's household income.
Minimum Essential Coverage:		Any insurance plan that meets the Affordable Care Act requirement for having health coverage . To avoid the penalty for not having insurance you must be enrolled in a plan that qualifies as minimum essential coverage (sometimes called "qualifying health coverage ").
Minimum Value:		An employer-sponsored plan provides minimum value if it covers at least 60% of the total allowed cost of medical benefits that are expected to be incurred under the plan.
Lookback Period:	LBP	A period of time in the past that is used to analyze the variable hour (part time) work force. In the case of the ACA, the lookback period can range from 3-12 months.
Lookback Report:		Report used to identify variable hour (part time) employees who averages the IRS hours threshold and medical coverage would need to be offered.
Initial Measurement Period:		New employees whose hours are unpredictable, such as seasonal or variable hour, will have their status determined by looking over a period of time called a " initial measurement period ," which can be 3-12 months. The start date of each new employee's Initial Measurement Period is based upon the <u>new employee's hire date</u> . It does not start on the same date as the Standard Measurement Period.

Glossary of Key Terms

Term	Acronym	Definition
Initial Administrative Period:	IMP	The period of time an employer's calculates the average hours of service of PT (variable hour) employee during the Initial Measurement Period, notify eligible employees and enroll employees who elect coverage before day one of the Initial Stability Period.
Initial Stability Period:	ISP	The period during which the employer must offer coverage to all newly-hired employees who worked on average at least 30 hours per week or 130 hours per month during the Initial Measurement Period.
Standard Measurement Period:	SMP	The period of time to look back at the hours of service worked over the course of at least 3 but no longer than 12 months to determine if an ongoing PT (variable hour) employee averaged at least 30hrs per week on average (130 hrs. per month).
Standard Administrative Period:		The period of time the employer totals and averages the hours of service of each employee during the SMP, notify eligible employees, explain coverage available under the plan, answer questions, collect materials from employees, and enroll employees who may elect coverage.
Standard Stability Period:		The period of time not less than 6 months and no more than 12 months (and equal to the corresponding measurement period) during which the employer must offer medical coverage to individuals identified as full-time during the preceding measurement period, regardless of hours worked during the stability period).
Ongoing Employee:		An employee who has been employed by an applicable large employer for at least one complete standard measurement period
Mainland single federal poverty line:		The annual dollar amount in the federal poverty guideline chart for a single-member household in any of the 48 contiguous states \$12,140 (2019). Therefore, qualifying offer means the employee's cost for employee-only coverage does not exceed \$99.75 per month for 2019 (as adjusted)
Control Group:		The IRS defines businesses as a group of related businesses that have common ownership. If a controlled group exists as defined by the applicable Internal Revenue Code (Code) sections, the employees of those businesses are considered together for certain qualified plan requirements.
Self-insured health plan:		A self-funded, or self-insured, plan is one where the plan sponsor (employer) operates its own health plan instead of purchasing a fully-insured plan from the insurance carrier.
Fully-insured health plan:		A fully-insured health plan is one where the plan sponsor (employer) contracts with an insurance carrier and pays a fixed premium to the carrier for an annual contract based upon the types of benefits coverage selected.
SSN:		Social Security Number
TIN:		Taxpayer Identification Number
TCC Code:		Transmitter Control Code used to file forms Electronically with the IRS
Minimum essential coverage:	MEC	Means any employer-sponsored group health plan with medical benefits. Excepted benefits (e.g., most types of dental and vision plans, flexible spending accounts).

Glossary of Key Terms

Term	Acronym	Definition
Minimum value coverage:	MV	Means that the minimum essential coverage plan's share of total allowed cost of benefits is at least 60 percent of such costs.
Individual Coverage HRA:	ICHRA	The individual coverage Health Reimbursement Arrangement (HRA) is an alternative to offering a traditional group health plan to your employees. Employers can now use qualified ICHRA's offered to employees to satisfy the ACA Employer Mandate based on certain criteria and affordability requirements.
Affordable:		Means that the employee's required contribution for self-only coverage does not exceed 9.86 percent for 2019 (as adjusted) of the employee's income from the employer.
Form 1095-C:		Form provided by employers to employees about health insurance coverage, offer and in some cases individuals covered.
Form 1094-C:		Form required to provide information about whether or not the ALE offered affordable minimum essential health coverage (MEC) and enrollment in minimum essential health coverage for eligible employees. Form 1094-C will transmit forms 1095-C to the IRS.