

1095-C Alert Types

Missing Information Alerts

IMPORTANT: Failure to resolve missing information alerts may prevent Paychex from filing on your behalf.

Provide missing information to your ESR representative via secure email.

Alert Message	Description	Action
Employee enrolled entire month (Y/N) required	An answer to the question “Was the employee enrolled this entire month (within the group)?” is required to help determine offer of coverage code	<ul style="list-style-type: none"> • Notify your ESR representative: <ul style="list-style-type: none"> ○ Yes, the employee was enrolled for every day of the month <ul style="list-style-type: none"> ▪ If your group is self-insured and the employee was covered under multiple federal IDs within the group, the answer is yes only if enrollment across the group spanned the entire month or ○ No, the employee was not enrolled for every day of the month.
Employee plan met MEC (Y/N) required	An answer to the question “Did the plan that the employee enrolled in (within the group) meet MEC?” is required to help determine offer of coverage code.	<ul style="list-style-type: none"> • Notify your ESR representative: <ul style="list-style-type: none"> ○ Yes, the plan the employee was enrolled in met MEC. <ul style="list-style-type: none"> ▪ If the employee was enrolled in multiple plans during the course of the month and at least one plan met MEC, the answer is yes. <li style="text-align: center;">or ○ No, the plan the employee was enrolled in did not meet MEC.
Employee enrolled a single day this month under this Fed ID (Y/N) required	An answer to the question “Was the employee enrolled at least a single day this month under this Fed ID?” is required to help determine offer of coverage code under a self-insured plan.	<ul style="list-style-type: none"> • Notify your ESR representative: <ul style="list-style-type: none"> ○ Yes, the employee was enrolled for at least one day of the month. <li style="text-align: center;">or ○ No, the employee was not enrolled for at least one day of the month.
Employee enrolled a single day this month in MEC plan under this Fed ID (Y/N) required	An answer to the question “Did the plan that the employee enrolled in under this Fed ID meet MEC?” is required to help determine offer of coverage code under a self-insured plan.	<ul style="list-style-type: none"> • Notify your ESR representative: <ul style="list-style-type: none"> ○ Yes, “the plan the employee was enrolled in met MEC. <li style="text-align: center;">or ○ No, the plan the employee was enrolled in did not meet MEC.

1095-C Alert Types

<p>Measured Status (FT/PT) required</p>	<p>The employee's measured status is missing and is required to help determine the offer of coverage code.*</p> <p>*For employees in an initial measurement period, we are unable to default to a measured status.</p> <p>You must calculate hours separately and update the FT or PT status of the employee in the Measured Status field in the following scenarios because the Paychex Full Time Employee Analysis and Monitoring cannot accurately calculate these hours:</p> <ul style="list-style-type: none"> • Employees of educational institutions who are on a regular break during a school year • Employees on special unpaid leave due to the Family and Medical Leave Act of 1993 (FMLA), the Uniformed Services Employment and Reemployment Act of 1994 (USERRA) • Employees on unpaid leave for jury duty. Employees whose hours of service are not reported to Paychex. 	<ul style="list-style-type: none"> • Notify your ESR representative: <ul style="list-style-type: none"> ○ The employee's measured status for the month was full-time (more than 30 hours/week). <li style="text-align: center;">or ○ The employee's measured status for the month was part-time (less than 30 hours/week). • If you have employees in an initial measurement period: <ul style="list-style-type: none"> ○ The status should be noted as part-time until the initial measurement period is completed. (You cannot leave this field blank.) ○ After the measurement period is over, for any employee who is determined to be full-time: <ul style="list-style-type: none"> ▪ the status should be changed from part-time to full-time for each month of the initial measurement period and administrative period in this calendar year; tell your ESR representative the employee qualifies for a limited non-assessment period (LNP) for the months of the initial measurement period and administrative period in this calendar year.
<p>MEC Plan available (Y/N) required</p>	<p>You must answer the question "Was an MEC plan available the entire month?" to help determine offer of coverage code.</p>	<ul style="list-style-type: none"> • Notify your ESR representative: <ul style="list-style-type: none"> ○ Yes, there was at least one plan available to the employee that met MEC. <li style="text-align: center;">or ○ No, there was not at least one plan available that met MEC.
<p>MAV Plan available (Y/N) required</p>	<p>You must answer the question "Was an MAV plan available the entire month?" to help determine offer of coverage code</p>	<ul style="list-style-type: none"> • Notify your ESR representative: <ul style="list-style-type: none"> ○ Yes, there was at least one plan available to the employee that met MAV. <li style="text-align: center;">or

1095-C Alert Types

		<ul style="list-style-type: none"> ○ No, there was not at least one plan available that met MAV.
Coverage available to employee (Y/N) required	You must answer the question “Was coverage available to the employee this entire month?” to help determine offer of coverage code.	<ul style="list-style-type: none"> ● If you have resolved all months with an “X” in the “MEC Plan Available (Y/N) required” alert row, you don’t need to take any further action for this message.
Coverage available to spouse (Y/N) required	You must answer the question “Was coverage available for the employee’s spouse this entire month?” to help determine offer of coverage code	<ul style="list-style-type: none"> ● If you entered an “N” to resolve months with an “X” in the “MEC Plan Available (Y/N) required” alert row, no further action is required for this message. ● If you have entered a “Y” to resolve months with an “X” in the “MEC Plan Available (Y/N) required” alert row, notify your ESR representative: <ul style="list-style-type: none"> ○ Yes, the MEC plan available to the employee was also available to the spouse. <li style="text-align: center;">or ○ No, the MEC plan available to the employee was not available to the spouse.
Coverage available to dependents (Y/N) required	You must answer the question “Was coverage available for the employee’s dependents this entire month?” to help determine offer of coverage code.	<ul style="list-style-type: none"> ● If you entered “N” to resolve months with an “X” in the “MEC Plan Available (Y/N) required” alert row, no further action is required for this message. ● If you entered “Y” to resolve months with an “X” in the “MEC Plan Available (Y/N) required” alert row, notify your ESR representative: <ul style="list-style-type: none"> ○ Yes, the MEC plan available to the employee was also available to the dependents. <li style="text-align: center;">or ○ No, the MEC plan available to the employee was not available to the dependents.
Coverage ended before the end of the month because employee was terminated (Y/N) required	You must answer the question “Did offer of coverage (or coverage) end before the end of the month solely because the employee terminated before the end of the month?” to help determine applicable 4980 Safe Harbor code.	<ul style="list-style-type: none"> ● Notify your ESR representative: <ul style="list-style-type: none"> ○ Yes, coverage ended before the last day of the month only because the employee was terminated. <li style="text-align: center;">or ○ No, coverage ended before the last day of the month for a reason other than termination of employment.

1095-C Alert Types

<p>Lowest cost employee premium for self-coverage (\$) required</p>	<p>You must enter the lowest cost employee premium for self-coverage that meets MEC and MAV.</p>	<ul style="list-style-type: none"> • Provide your ESR representative: <ul style="list-style-type: none"> ○ The monthly employee cost for self-coverage on the lowest cost plan available that meets both MEC and MAV
<p>Safe harbor option (W2, Rate of Pay, FPL) required</p>	<p>You must enter a safe harbor option. *</p> <p><small>*Please read the Important Safe Harbor Considerations section for more information. You may also refer to the IRS Instructions for Forms 1094-C/1095-C and consult your tax professional for guidance.</small></p>	<p>Notify your ESR representative of the safe harbor option you want to use:</p> <ul style="list-style-type: none"> • “W2” if you wish to use the W-2 safe harbor option; • “ROP” if you wish to use the Rate of Pay safe harbor option; • “FPL” if you wish to use the Federal Poverty Limit safe harbor option; or • Leave blank if you have entered a “Y” for LNP. • Leave blank if you did not offer MEC to substantially all full-time employees and their dependents (any month for which you checked the “no” box on Form 1094-C, part III, column (a)).
<p>Employee limited non-assessment period (Y/N) required</p>	<p>You must answer to the question “Was the employee in a limited non-assessment period this month?” to help determine applicable 4980 Safe Harbor code.</p>	<ul style="list-style-type: none"> • Notify your ESR representative: <ul style="list-style-type: none"> ○ Yes, you have determined that a limited non-assessment period is applicable. <li style="text-align: center;">or ○ No, you have determined that a limited non-assessment period is not applicable. • Refer to the IRS Instructions for Forms 1094-C/1095-C and consult your tax professional for guidance.
<p>Employee rate of pay decrease during filing year (Y/N) required</p>	<p>You must answer the question “Did employee’s rate of pay decrease during the filing year?” to help determine applicable 4980 Safe Harbor code.</p>	<ul style="list-style-type: none"> • Notify your ESR representative: <ul style="list-style-type: none"> ○ Yes, the rate of pay for the employee decreased during the filing year. <li style="text-align: center;">or ○ No, the rate of pay for the employee did not decrease during the filing year.
<p>Rate of pay (\$) required</p>	<p>You must provide the rate of pay (hourly rate or monthly salary) to help determine applicable 4980 Safe Harbor code.</p>	<ul style="list-style-type: none"> • Provide your ESR representative with: <ul style="list-style-type: none"> ○ Hourly rate of pay <li style="text-align: center;">or ○ Annual Salary

1095-C Alert Types

Monthly Salary or Hourly Indicator required	You must enter the employee pay type (salary or hourly) to help determine applicable 4980 Safe Harbor code.	<ul style="list-style-type: none"> • Notify your ESR representative: Replace any <ul style="list-style-type: none"> ○ “H” if the employee was hourly <li style="text-align: center;">or ○ “S” if the employee was salaried
Class code required	We can’t determine the lowest cost premium for self-coverage because the employee was not assigned a class code.	<ul style="list-style-type: none"> • Provide your ESR representative with The number and description of the class code for the employee.
Gender required	We can’t determine the lowest cost premium for self-coverage because the employee's gender is missing.	<ul style="list-style-type: none"> • Notify your ESR representative whether the employee is female or male.
DOB required	We can’t determine the lowest cost premium for self-coverage because the employee's date of birth is missing.	<ul style="list-style-type: none"> • Provide your ESR representative with the employee’s date of birth.
Tobacco Status required (for Paychex Insurance Agency health and benefits clients only)	We can’t determine the lowest cost premium for self-coverage because the employee's tobacco status is missing.	<ul style="list-style-type: none"> • Notify your ESR representative: <ul style="list-style-type: none"> ○ Yes, the employee was a tobacco user. <li style="text-align: center;">or ○ No, the employee was not a tobacco user. • Important: If you retain health insurance through Paychex Insurance Agency, contact your account manager to notify us if your company offered a non-discriminatory tobacco cessation wellness program to this employee. (Note: the employee only had to be offered the program; he/she did not need to enroll in it.)
Employee self-insured coverage indicator required	Self-insured coverage month can’t default to Yes or No because the employee works for multiple accounts in the group with varying FEINs and at least one of the accounts does not retain insurance through Paychex.	<ul style="list-style-type: none"> • After you have resolved all months with an “X” in the ‘MEC Plan Available (Y/N) required’ alert row, no further action is required for this message.

1095-C Alert Types

SUI State required	We can't conduct the "Federal Poverty Level" safe harbor test because the employee's state unemployment insurance (SUI) state value is missing.	<ul style="list-style-type: none"> Provide your ESR representative with the full name or two-character abbreviation of the state that should be assigned to the employee for SUI purposes.
--------------------	---	---

Conflicting Information Alerts

**IMPORTANT: Failure to resolve conflicting information alerts will prevent Paychex from filing on your behalf.
Provide updated information to your ESR representative via secure email.**

At least one month of coverage must be indicated for each covered individual	An individual appears on the 1095-C Self Insured section with no coverage months.	<ul style="list-style-type: none"> Find the employee associated with this message in the "Associated Employee" column of the "1095-C Covered Individuals" tab. Notify your ESR representative of any month where a covered individual associated with the employee was or was not enrolled.
Coverage indicated for an associated covered individual but coverage not indicated for employee	An individual appears on the "1095-C Self Insured section," but the associated employee does not show enrolled for the same month	<ul style="list-style-type: none"> Find the employee associated with this message in the "Associated Employee" column of the "1095-C Covered Individuals" tab. Notify your ESR representative whether the employee was not covered, but an "X" is showing for the same month on a covered dependent,
Multiple covered individuals exist with the same SSN	Multiple individuals listed for the same associated employee have the same social security number (SSN).	<ul style="list-style-type: none"> Find the employee associated with this message in the "Associated Employee" column of the "1095-C Covered Individuals" tab. Provide your ESR representative with corrected SSNs for the affected individuals.

Informational Alerts

**IMPORTANT: Failure to resolve informational alerts will not prevent Paychex from filing on your behalf, but may put you at risk for penalties.
Provide updated information to your ESR representative via secure email.**

Use of Rate of Pay Safe Harbor may result in penalties	The Rate of Pay Safe Harbor test resulted in failure.	<ul style="list-style-type: none"> If applicable, provide your ESR representative with: <ul style="list-style-type: none"> An alternate safe harbor affordability test: W2 or Federal Poverty Level or LNP for Limited Non- Assessment Period Refer to the IRS Instructions for Forms 1094-C/1095-C and consult your tax professional for guidance.
--	---	--

1095-C Alert Types

<p>Use of FPL Safe Harbor may result in penalties</p>	<p>The Federal Poverty Level Safe Harbor test resulted in failure.</p>	<ul style="list-style-type: none"> • If applicable, provide your ESR representative with: <ul style="list-style-type: none"> ○ An alternate safe harbor affordability test: W2 or Rate of Pay or ○ LNP for Limited Non-Assessment Period • Refer to the IRS Instructions for Forms 1094-C/1095-C and consult your tax professional for guidance.
<p>Use of W2 Safe Harbor may result in penalties</p>	<p>The W-2 Safe Harbor test resulted in failure.</p>	<ul style="list-style-type: none"> • If applicable, provide your ESR representative with: <ul style="list-style-type: none"> ○ An alternate safe harbor affordability test: Rate of Pay or Federal Poverty Level or ○ LNP for Limited Non -Assessment Period • Refer to the IRS Instructions for Forms 1094-C/1095-C and consult your tax professional for guidance.



If you want to send us information via email, be sure that you send confidential personally identifiable information (PII) using **secure email**. The security of your PII is of the utmost importance to Paychex. In recognition of this fact, Paychex has provided you with a secure email solution to help protect the exchange of this data over the internet. Failure to use the secure email method to provide your information could result in inappropriate exposure. If you don't already have a secure email set up with us, ask your ESR representative for assistance or contact the ESR Services Team at 800-472-0072, ext. 83903, or ESR_Services@paychex.com.