Affordable Care Act (ACA)

C-Series File Specifications

XML Files

Reporting Year 2025
Version 25.0

Dayforce Tax Service

dayforce

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Contents

Revision History

This section describes the revisions made in the *ACA C-Series File Specifications – XML Files*, for tax year 2025.

Revision History: Version 25.0 **Effective Date: November 2025**	
Description	**Page**
Updated the version number from *24.0* to *25.0*.	Various

About this Guide

Reporting requirements for the Affordable Care Act (ACA) are based on an employer's health plan type and the number of full-time employees and full-time equivalent employees (FTEs). These legislative variables determine whether an employer must file the B-Series forms (1094-B and 1095-B) or the C-Series forms (1094-C and 1095-C) with the Internal Revenue Service (IRS).

Dayforce offers an ACA reporting service for Tax Filing customers who must complete C-Series forms. Customers who sign up for the service may submit the data files *annually* to Dayforce in either the XML or ASCII pipe-delimited format.

This guide contains the technical specifications for the creation of ACA C-Series data files for transmission to Dayforce in the XML format. For those customers who want to submit data files in an ASCII pipe-delimited format, see Dayforce's *Affordable Care Act (ACA) C-Series File Specifications – ASCII Pipe-Delimited Files* guide.

Important Note: This guide contains general information about ACA requirements and the file structure required for transmitting ACA data to Dayforce. It should not be construed as legal interpretations of the IRS regulations. Always refer to your company's legal and tax advisors and the IRS website http://www.irs.gov for requirements that are applicable to your company.

Who Should Use This Guide

This guide is designed for technical analysts and project managers who will be working with programmers to ensure that the ACA data files are properly formatted for transmission to Dayforce.

Finding What You Need

The following table describes the main chapters in this guide:

Chapter	Description
Chapter 1: ACA Overview	Describes the legislative variables and the IRS C-Series forms used for ACA reporting.
Chapter 2: File Transmission Requirements	Provides details about the annual ACA data submission deadlines and the use of File Transfer Protocol (FTP) as the transmission method.
Chapter 3: Testing Requirements	Identifies the testing requirements for accurate and compliant ACA reporting.
Chapter 4: Data Requirements	Describes how the different XML tags should be sequenced and formatted.
Chapter 5: Correction and Replacement Data Requirements	Describes how to provide updated data when the IRS has partially accepted or rejected original filings.
Appendix A: Sample ACA XML Files	Contains the contents of two sample files to show how the XML tags should be structured.
Appendix B: U.S. State Codes	Lists the U.S. Postal Service's two-letter codes for U.S. states and territories.
Appendix C: Canadian Province Codes	Lists the valid Province codes to use in Canadian addresses.
Appendix D: Special Characters in XML	Lists characters that should not be used in XML data fields; otherwise, processing errors will occur.
Appendix E: Business Rules	Lists IRS rules used to validate ACA data.
Appendix F: ACA C-Series Forms	Sample forms 1094-C and 1095-C.
Glossary	Defines ACA-specific terms used in this guide.

Additional Information

The following table provides links to the IRS website for the C-Series forms and instructions and for more information about the ACA regulations established by sections 6055, 6056, and 4980H of the IRS code.

Description	Links
ACA General Information	http://www.irs.gov/Affordable-Care-Act
Form 1094-C and instructions	http://www.irs.gov/uac/About-Form-1094-C
Form 1095-C and instructions	http://www.irs.gov/uac/About-Form-1095-C
IRS Code Section 6055	https://www.irs.gov/Affordable-Care-Act/Questions-and-Answers-on-Information-Reporting-by-Health-Coverage-Providers-Section-6055
IRS Code Section 6056	https://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-on-Reporting-of-Offers-of-Health-Insurance-Coverage-by-Employers-Section-6056
IRS Code Section 4980H	https://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-on-Employer-Shared-Responsibility-Provisions-Under-the-Affordable-Care-Act

Technical Assistance

If you have any questions about this file specification, submit a case via the Community Support Portal (https://support.dayforce.com).

Chapter 1

ACA Overview

ACA reporting requirements are used to determine whether an employer owes a payment under the employer shared responsibility provisions and the eligibility of employees for a premium tax credit. This chapter describes the main ACA legislative variables and the C-Series forms in more detail. For definitions of ACA-specific terms used in this guide, see the Glossary on page 138.

In this Chapter

Legislative Variables

The IRS forms that must be completed for ACA reporting and who has the responsibility of providing the data to the IRS depend mainly on the employer's health plan type and the number of full-time employees and full-time equivalent employees (FTEs). In regard to health plans, the following two types are considered in this guide:

- **Self-insured health plan** – A health insurance plan that is paid for by the employer. Instead of making a contract with an insurance company, the employer acts directly with the medical industry, paying for employees' operations, procedures, and similar expenses.
- **Fully-insured health plan** – A health insurance plan where the employer contracts the management of the plan to a separate insurance entity and offers rates and plans to its employees based on that contract.

For ACA reporting, the number of full-time employees and FTEs (full-time equivalents) a company has, determines whether the employer is categorized as a *small employer* or an *Applicable Large Employer (ALE)*. A *full-time employee* is an employee who works an average of at least 30 hours per week in a calendar month. *FTEs* are a combination of employees, each of whom individually work an average of less than 30 hours per week, but whom together are counted as the equivalent of a full-time employee solely for determining whether the employer is an ALE. In addition, some employers may be grouped together to form an *Aggregated ALE Group* which would then have similar ACA reporting requirements as an ALE.

- **Small employer** – An employer with less than 50 full-time employees (including FTEs).
- **Large employer** (ALE) – Any employer, or a group of employers treated as an Aggregated ALE Group, that employs an average of at least 50 full-time employees (including FTEs).

ACA C-Series Forms

The IRS forms for ACA reporting are referred to as the C-Series and B-Series forms. Dayforce offers an ACA reporting service for those customers that have the employer responsibility of filing the C-Series forms with the IRS. The ACA C-Series forms are described in the following table. The employers required to file these forms are:

- ALEs (employers with 50 or more full-time employees and/or FTEs)
- employers who are members of an Aggregated ALE Group

IRS Form #	Form Name	Purpose
1094-C	Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns	Provides employer-level details, such as: • ALE info [Federal Employer Identification Number (FEIN), legal address, contact information, and other members of the Aggregated ALE Group if applicable] • number of Forms 1095-C transmitted • monthly employee counts • certifications of eligibility
1095-C	Employer-Provided Health Insurance Offer and Coverage **Note**: For information about Dayforce's Print service for the Forms 1095-C that must be provided to employees, please contact your Dayforce customer representative.	Provides employee-level details, such as: • name • address • Social Security number (SSN) • employer name and FEIN • offer of health coverage type • employee share of lowest cost of monthly premiums • covered individuals • months of coverage

The B-Series forms (1094-B and 1095-B) apply to the following entities:

- insurance companies to report individuals covered by *fully-insured* employer-sponsored group health plans
- small employers with *self-insured* health plans

Chapter 2

File Transmission Requirements

This chapter explains Dayforce's requirements for submitting ACA data, requirements for testing data transmissions, and submission deadlines.

In this Chapter

Testing and Submission Deadlines

Note: The testing and submission dates listed in this guide for ACA reporting year 2025 are tentative and may change. This spec document will be updated if new dates are set.

To meet IRS deadlines, and allow time to receive and process replacement or correction files, if needed, the following tasks must be completed by the dates shown:

Tasks	Responsible Party	Timing/Deadline
Official customer testing	Customer and Dayforce	11/03/2025 – 12/12/2025
Submission of annual ACA data files to Dayforce for reporting year 2025	Customers who are using Dayforce's ACA Print service for the Forms 1095-C	01/08/2026
	Customers who are *not* using Dayforce's ACA Print service for the Forms 1095-C	01/31/2026
1095-C delivery to employees for those customers using Dayforce's ACA Print service	Dayforce	01/31/2026

File Transmissions Guidelines

- To upload through the MyFileGateway application:
  - Test files go to: **`http://filemanagementtest.dayforcehcm.com/myfilegateway/home.do`**.
  - Production files go to: **`http://filemanagement.dayforcehcm.com/myfilegateway/home.do`.**
- To upload through a secure file transmission application, such as FileZilla, WSFTP, CuteFTP, or a similar application:
  - Test files go to: **`sftp://filemanagementtest.dayforcehcm.com`**, port 22 (or blank).
  - Production files go to: **`sftp://filemanagement.dayforcehcm.com`**, port 22 (or blank).
- Upload ACA files into the ACA directory.
- ACA data files in XML format can be sent to Dayforce as plain XML files with the .xml extension or can be zipped.
- If ACA files are zipped, they must be compressed in zip format and must have the .zip extension. Each zip file should contain only one XML file.
- File names for XML and zip files must be formatted like this:
  [data type]_[tax year]_[reference value].[extension], such as:
  `B_2025_01142025.xml`
  `B_2025_01142025.zip`
  - Underscores (**`_`**) separate the data type, tax year, and reference values. These are required.
  - **`B`** indicates an ACA data file. This is required.
  - **`2025`** is the tax year for the data in the file. A four-digit tax year is required.

  - **01142025** is an optional reference value that the customer can use to identify the file version. This reference value has no required format or content. If a reference value is not included in this position, then the file name must end with the underscore after the tax year, like this: **B_2025_.zip**.
- Dayforce highly recommends that customers encrypt their files before sending them. Dayforce accepts industry-standard PGP encryption.
- Customers who transmit ACA files to Dayforce must be signed up for Dayforce Tax Filing services or the files cannot be processed.
- For assistance with ACA file transmissions, submit a case via the Community Support Portal (https://support.dayforce.com).

Register Before Transmitting

Before you begin transmitting files to Dayforce, you must register with Dayforce and have a user login and password for MyFileGateway.

To request a user login and password for MyFileGateway, submit a case on the Community Support Portal (https://support.dayforce.com).

Include the following information in the email:

- company name
- corp ID
- collector ID
- payroll system
- payroll contact
- payroll contact phone
- payroll contact email
- technical contact
- technical contact phone
- technical contact email

Chapter 3

Testing Requirements

Before transmitting ACA data to Dayforce, tests must be performed on the data extraction and file transfer processes. These testing procedures are critical for accurate and compliant reporting.

Testing is required in the following three areas. The first two types of testing are required for *all* customers. The testing of 1095-C printing only applies to the customers who sign up for Dayforce's ACA Print service.

- **data communications** – Verifying proper data communication between the customers' reporting facilities and the Dayforce Tax Service. These systems must be compatible, reliable, and able to perform under a variety of workloads.
- **file format –** Validating that the record layouts in the ACA files that are being submitted match the requirements stated in this file specification.
- **1095-C printing –** Validating that the employee 1095-C forms are generated according to standards, which includes verifying that the company and employee fields on the forms are formatted and filled in correctly.

The Dayforce Help desk operates the File Transfer Protocol (FTP) facilities that receive ACA data files from customers and an FTP testing facility. To schedule a testing time and to request logon instructions, submit a case via the Community Support Portal (https://support.dayforce.com).

This chapter describes the testing requirements for ACA customers.

In this Chapter

Data Transmission Testing

Data transmission testing is required for new customer setup. Additionally, it is recommended any time a major change occurs to a communications infrastructure. Major infrastructure changes can include:

- physical relocation of data communications facilities or the addition of a new data communication facility
- installation of new data transmission equipment or network facility at an existing facility
- network security enhancements, including changes to data encryption practices
- establishing a contingency data transmission center (a disaster recovery "hot site") or installing backup transmission facilities, such as an ISDN dialup as a failover backup for a T1 WAN
- installation of significant upgrades, or patches, to software used for transmitting XML files
- installation of an operating system upgrade on the computer(s) or network router(s) that execute data transmissions to Dayforce
- transmission failure analysis

ACA File Specification Testing

ACA file specification testing involves the validation of the XML files that are transmitted for processing to Dayforce. The validation process is as follows:

1. The testing facility receives a test file and sends it to an XML parser.
2. The XML parser validates the XML tags and data structures against Dayforce's XML schema to ensure they are well-formed in accordance with XML rules.
3. The test file data is uploaded to a database for posting.

This type of testing is required for new customer setup and any time a major change occurs to a payroll or data extraction system. Major system changes can include:

- installation of significant upgrades, or patches, to a payroll software or payroll database management system
- installation of an operating system upgrade on the computer(s) that runs the payroll system and/or file extraction software
- changes to Dayforce's ACA file record layouts
- modifications to data extraction software
- establishing a new client ID, such as when a customer acquires another organization that has its own Federal Employer Identification Number (FEIN)
- analysis and correction of production errors related to the ACA files

Testing of 1095-C Printing

Customers who use Dayforce's ACA Print service for employee 1095-C forms must transmit ACA test files to Dayforce no later than ***December 6, 2025***. The testing process includes the verification of whether the company and employee fields on the forms are formatted and filled in correctly based on the established standards. For information about Dayforce's ACA Print service for the Forms 1095-C, please contact your Dayforce representative.

Chapter 4

Data Requirements

This chapter describes the various data elements that must be transmitted to Dayforce for ACA reporting. Since these specifications are for the XML format, guidelines regarding the use of XML are also included.

In this Chapter

XML Data Markup Language

For ACA reporting, the XML data markup language can be used to structure variable-length, employer/employee/benefit information in a free-format text file. Data is identified by XML tag names rather than by stating a physical location in a file. Specific guidelines to note are:

- For this file specification, XML tags are used to create data elements in the following format:
  - an opening tag with the tag name (`<tagname>`)
  - required data
  - a closing tag with tag name prefaced with a slash (`</tagname>`)
- Although most of the XML tag names used for ACA data elements are comprised of both upper-case and lower-case characters in this guide, the XML tag names are not case-sensitive for processing.
- Certain special characters are invalid for use in XML files. If any of these special characters appear in your XML file, Dayforce's file processing applications will not be able to process your file. For more information about these special characters, see Appendix D: Special Characters in XML on page 128.
- XML allows data elements to be variable in length. However, numeric data containing decimal points must be entered explicitly where required, rather than implied by position.
- In XML, data elements are arranged according to a data structure. The XML data structure contains the following two types of data elements:
  - **stand-alone data elements**: These data elements are XML tags that contain an opening tag, required data, and a closing tag.

    Example:

    ```
    <tagname> ... </tagname>
    ```

  - **nested data elements**: These data elements are XML tags that contain subordinate XML tags within their opening and closing tags. These subordinate XML tags can be either nested or stand-alone data elements.

    Example:

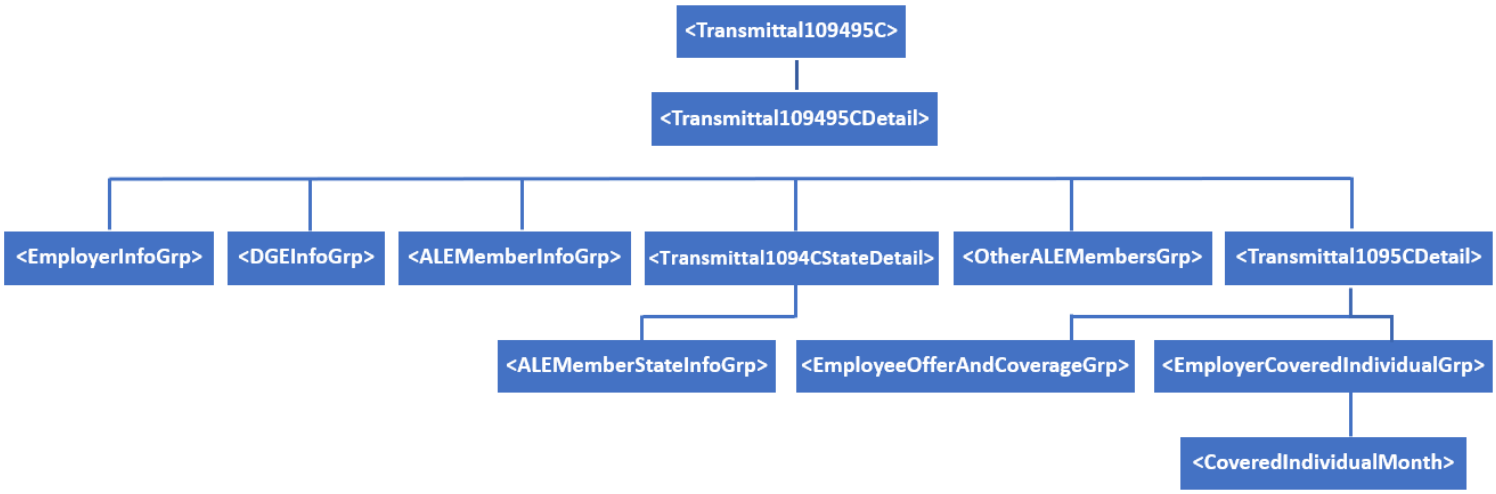
    ```
    <tagname>
     <subtag1> ... </subtag1>
     <subtag2> ... </subtag2>
     <subtag3> ... </subtag3>
    </tagname>
    ```

- Nested tags are used to group specific collections of data, such as for employee contact information, and are often referred to as **nodes**. When used, nested tags are opened and closed according to the following XML-defined data structure:
  - The outermost tag is opened first and closed last.
  - The innermost tag is opened last and closed first.

  Nested data elements can contain only defined subordinate data elements, and all must comply with the sequencing, structure, and repetition guidelines.
- A cross-reference number is assigned to each XML tag in this guide for quick reference. For example, **3.1** is assigned to the `<EmployerName>` tag.

Data Hierarchy

The following diagram illustrates the *main* data nodes in an ACA XML file. The <Transmittal109495C> tag represents the highest level in the data hierarchy, and all other tags must be nested within it. Each node is comprised of multiple subtags which are shown later in the other diagrams in this section.



ACA data is transmitted, collected, and reported at the FEIN level. Dayforce cannot file ACA data for an FEIN unless *all* the FEIN's data is transmitted to Dayforce within the same file. As a result, the ACA data for a FEIN should be combined in one file and *not* transmitted to Dayforce in separate files. In addition, within a file, the ACA data for a FEIN should be combined and *not* separated based on a payroll hierarchy.

Data Node Summary

The following table lists all the possible main data nodes in an ACA C-Series data file to be transmitted to Dayforce for an FEIN:

XML Node	Description	Always Required?	# of Tag Instances in File
<Transmittal109495CDetail> <EmployerInfoGrp>	Company data	Yes	One tag per FEIN
<DGEInfoGrp>	Designated government entity (DGE) data	No – only applies if a DGE is submitting data on behalf of an employer.	One tag per FEIN, if applicable
<ALEMemberInfoGrp>	Qualifying offer data	Yes	A separate set of subtags for each month in the reporting period for the FEIN (total of 12 sets of subtags for FEIN)
<Transmittal1094CStateDetail>	Qualifying state data	No – Only required if FEIN has employees in mandated states.	A separate set of subtags for each month in the reporting period for the FEIN and state (total of 12 sets of subtags for each FEIN/state)

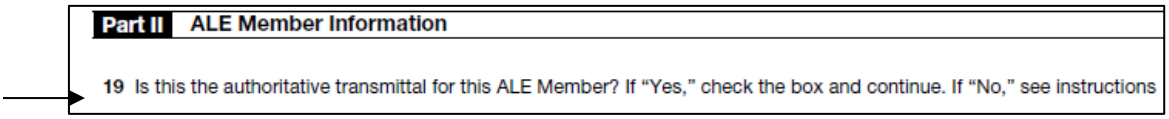
XML Node	Description	Always Required?	# of Tag Instances in File
<OtherALEMembersGrp>	Other ALE Members in Aggregated Group data	No – Only required if the FEIN is a member of an Aggregated ALE Group.	One record for each of the other members of the Aggregated ALE Group
<Transmittal1095CDetail>	Employee data	Yes	A separate set of subtags per qualified employee
<EmployeeOfferAndCoverageGrp>	Employee monthly offer, coverage, and state data	Yes	For each employee, a separate set of subtags for each month in the reporting period (total of 12 sets of subtags for employee)
<EmployerCoveredIndividualGrp>	Covered Individual data	No - Required only if the employee or the employee's eligible dependent participated in the employer's employer-sponsored, self-insured health insurance for at least one month of the reporting year.	A separate set of subtags for each covered individual
<CoveredIndividualMonth>	Covered Individual's months of coverage		For each covered individual, a separate set of subtags for each month in the reporting period (total of 12 sets of subtags for covered individual)

Note: Appendix A on page 70 contains two sample ACA C-Series XML files that show how the data nodes should be structured.

Data Node Guidelines

Specific guidelines to note include:

- All the main data nodes listed on the previous page are always required for each FEIN, except for the `<Transmittal1094CStateDetail>`, `<OtherALEMembersGrp>`, `<EmployerCoveredIndividualGrp>`, and `<CoveredIndividualMonth>` nodes.
  - The `<Transmittal1094CStateDetail>` node is only required if the FEIN has employees in the mandated states.
  - The `<OtherALEMembersGrp>` node is only required if the FEIN is a member of an Aggregated ALE Group.
  - The `<EmployerCoveredIndividualGrp>` and `<CoveredIndividualMonth>` nodes are required only if the employee or an eligible dependent of the employee participated in the employer's employer-sponsored, self-insured health insurance for at least one month of the reporting year. The data should not be submitted for employees who have other kinds of health insurance plans.
- The IRS uses the term *Authoritative Transmittal* to identify the Form 1094-C that contains the *aggregate* employer-level data for an FEIN. The Authoritative Transmittal is designated by selecting Box 19 on Form 1094-C. Since Dayforce cannot file ACA data for an FEIN unless *all* the FEIN's data is transmitted to Dayforce within the same file, the <AuthoritativeTransmittalInd> subtag value should always be **Y**. If you are making corrections after original filing, set the Transmittal Indicator to **Y**, regardless of whether the file you are sending includes all ACA data for the FEIN or only some of the data.



- Dayforce doesn't support the All 12 Months flags on Forms 1094-C and 1095-C. As a result, subtags are required for each month in the monthly data nodes: `<ALEMemberInfoGrp>`, `<EmployeeOfferAndCoverageGrp>`, and `<CoveredIndividualMonth>`.
- For each employee being reported, 12 `<EmployeeOfferAndCoverageGrp>` subtags are required even if the employee was not an employee of the FEIN for the entire year.
- For each covered individual being reported, a CI record with 12 CIMON records is required.
- If the ACA data for an FEIN is transmitted to Dayforce more than once, the data from the latest transmission is used.
- Customers who transmit ACA files to Dayforce must be signed up for Dayforce Tax Filing services or the files cannot be processed.

XML Subtag Diagrams

The following diagrams identify the XML subtags that are contained within each main node:

0.1 <Transmittal109495CDetail>		
1.0	<ReportingYear>	
2.0	<CorrectedInd>	
3.0	<EmployerInfoGrp>	***See Figure 2***
4.0	<DGEInfoGrp>	***See Figure 3***
5.0	<Numof1095CSubmittedCount>	
6.0	<AuthoritativeTransmittalInd>	
7.0	<AggregatedGroupMemberInd>	
8.0	<QualifyingOfferMethodInd>	
9.0	<QualOfferMethodTransitionReliefInd>	
10.0	<Section4980HTransitionReliefInd>	
11.0	<Offer98PctMethodInd>	
12.0	<ALEMemberInfoGrp>	***See Figure 4a/b***
13.0	<Transmittal1094CStateDetail>	***See Figure 5a***
13.4	<ALEMemberStateInfoGrp>	***See Figure 5b/c***
14.0	<OtherALEMembersGrp>	***See Figure 6***
15.0	<Transmittal1095CDetail>	***See Figure 7***
15.5	<EmployeeOfferAndCoverageGrp>	***See Figure 8a/b***
15.6	<EmployerCoveredIndividualGrp>	***See Figure 9***

Figure 2

3.0 <EmployerInfoGrp>	
3.1	<EmployerName>
3.2	<EIN>
3.3	<EmployerAddressGrp>
3.3.1	<AddressLine1>
3.3.2	<AddressLine2>
3.3.3	<CityName>
3.3.4	<StateName>
3.3.5	<ZIP>
3.3.6	<ZIPExt>
3.3.7	<ProvinceCd>
3.3.8	<ForeignPostalCd>
3.3.9	<CountryCd>
3.4	<ALEContactGrp>
3.4.1	<ALEContactPersonName>
3.4.1.1	<PersonLastName>
3.4.1.2	<PersonFirstName>
3.4.1.3	<PersonMiddleName>
3.4.1.4	<PersonSuffix>
3.4.2	<ContactPhoneNum>
3.4.2.1	<ContactEmail>

Figure 3

4.0 <DGEInfoGrp>	
4.1	<DGEName>
4.2	<DGEEIN>
4.3	<DGEAddressGrp>
4.3.1	<AddressLine1>
4.3.2	<AddressLine2>
4.3.3	<CityName>
4.3.4	<StateName>
4.3.5	<ZIP>
4.3.6	<ZIPExt>
4.3.7	<ProvinceCd>
4.3.8	<ForeignPostalCd>
4.3.9	<CountryCd>
4.4	<DGEContactGrp>
4.4.1	<DGEContactPersonName>
4.4.1.1	<PersonLastName>
4.4.1.2	<PersonFirstName>
4.4.1.3	<PersonMiddleName>
4.4.1.4	<PersonSuffix>
4.4.2	<ContactPhoneNum>

Figure 4a

12.0 <ALEMemberInfoGrp>	
12.1	<JanALEMemberInfoMonthlyGrp>
12.1.1	<MinEssentialCoverageOfferInd>
12.1.2	<FTECountForALE>
12.1.3	<TotalEmployeeCountForALE>
12.1.4	<AggregatedGroupInd>
12.1.5	<Section4980HTrnstReliefType>
12.2	<FebALEMemberInfoMonthlyGrp>
12.2.1	<MinEssentialCoverageOfferInd>
12.2.2	<FTECountForALE>
12.2.3	<TotalEmployeeCountForALE>
12.2.4	<AggregatedGroupInd>
12.2.5	<Section4980HTrnstReliefType>
12.3	<MarALEMemberInfoMonthlyGrp>
12.3.1	<MinEssentialCoverageOfferInd>
12.3.2	<FTECountForALE>
12.3.3	<TotalEmployeeCountForALE>
12.3.4	<AggregatedGroupInd>
12.3.5	<Section4980HTrnstReliefType>
12.4	<AprALEMemberInfoMonthlyGrp>
12.4.1	<MinEssentialCoverageOfferInd>
12.4.2	<FTECountForALE>
12.4.3	<TotalEmployeeCountForALE>
12.4.4	<AggregatedGroupInd>
12.4.5	<Section4980HTrnstReliefType>
12.5	<MayALEMemberInfoMonthlyGrp>
12.5.1	<MinEssentialCoverageOfferInd>
12.5.2	<FTECountForALE>
12.5.3	<TotalEmployeeCountForALE>
12.5.4	<AggregatedGroupInd>
12.5.5	<Section4980HTrnstReliefType>
12.6	<JunALEMemberInfoMonthlyGrp>
12.6.1	<MinEssentialCoverageOfferInd>
12.6.2	<FTECountForALE>
12.6.3	<TotalEmployeeCountForALE>
12.6.4	<AggregatedGroupInd>
12.6.5	<Section4980HTrnstReliefType>

Figure 4b

12.0 <ALEMemberInfoGrp>	
12.7	<JulALEMemberInfoMonthlyGrp>
12.7.1	<MinEssentialCoverageOfferInd>
12.7.2	<FTECountForALE>
12.7.3	<TotalEmployeeCountForALE>
12.7.4	<AggregatedGroupInd>
12.7.5	<Section4980HTrnstReliefType>
12.8	<AugALEMemberInfoMonthlyGrp>
12.8.1	<MinEssentialCoverageOfferInd>
12.8.2	<FTECountForALE>
12.8.3	<TotalEmployeeCountForALE>
12.8.4	<AggregatedGroupInd>
12.8.5	<Section4980HTrnstReliefType>
12.9	<SepALEMemberInfoMonthlyGrp>
12.9.1	<MinEssentialCoverageOfferInd>
12.9.2	<FTECountForALE>
12.9.3	<TotalEmployeeCountForALE>
12.9.4	<AggregatedGroupInd>
12.9.5	<Section4980HTrnstReliefType>
12.10	<OctALEMemberInfoMonthlyGrp>
12.10.1	<MinEssentialCoverageOfferInd>
12.10.2	<FTECountForALE>
12.10.3	<TotalEmployeeCountForALE>
12.10.4	<AggregatedGroupInd>
12.10.5	<Section4980HTrnstReliefType>
12.11	<NovALEMemberInfoMonthlyGrp>
12.11.1	<MinEssentialCoverageOfferInd>
12.11.2	<FTECountForALE>
12.11.3	<TotalEmployeeCountForALE>
12.11.4	<AggregatedGroupInd>
12.11.5	<Section4980HTrnstReliefType>
12.12	<DecALEMemberInfoMonthlyGrp>
12.12.1	<MinEssentialCoverageOfferInd>
12.12.2	<FTECountForALE>
12.12.3	<TotalEmployeeCountForALE>
12.12.4	<AggregatedGroupInd>
12.12.5	<Section4980HTrnstReliefType>

Figure 5a

13.0 <Transmittal1094CStateDetail>	
13.1	<CorrectedInd>
13.2	<StateCode>
13.3	<StateID>
13.4	<ALEMemberStateInfoGrp> ***See Figure 5b/c***

Figure 5b

13.4 <ALEMemberStateInfoGrp>	
13.4.1	<JanALEMemberStateInfoMonthlyGrp>
13.4.1.1	<StateCode>
13.4.1.2	<FTECountForALE>
13. 4.1.3	<TotalEmployeeCountForALE>
13. 4.2	<FebALEMemberStateInfoMonthlyGrp>
13. 4.2.1	<StateCode>
13. 4.2.2	<FTECountForALE>
13. 4.2.3	<TotalEmployeeCountForALE>
13. 4.3	<MarALEMemberStateInfoMonthlyGrp>
13. 4.3.1	<StateCode>
13. 4.3.2	<FTECountForALE>
13.4.3.3	<TotalEmployeeCountForALE>
13. 4.4	<AprALEMemberStateInfoMonthlyGrp>
13. 4.4.1	<StateCode>
13. 4.4.2	<FTECountForALE>
13. 4.4.3	<TotalEmployeeCountForALE>
13. 4.5	<MayALEMemberStateInfoMonthlyGrp>
13. 4.5.1	<StateCode>
13. 4.5.2	<FTECountForALE>
13. 4.5.3	<TotalEmployeeCountForALE>
13. 4.6	<JunALEMemberStateInfoMonthlyGrp>
13. 4.6.1	<StateCode>
13. 4.6.2	<FTECountForALE>
13. 4.6.3	<TotalEmployeeCountForALE>

Figure 5c

13.4 <ALEMemberStateInfoGrp>	
13. 4.7	<JulALEMemberStateInfoMonthlyGrp>
13. 4.7.1	<StateCode>
13. 4.7.2	<FTECountForALE>
13. 4.7.3	<TotalEmployeeCountForALE>
13. 4.8	<AugALEMemberStateInfoMonthlyGrp>
13. 4.8.1	<StateCode>
13. 4.8.2	<FTECountForALE>
13. 4.8.3	<TotalEmployeeCountForALE>
13. 4.9	<SepALEMemberStateInfoMonthlyGrp>
13. 4.9.1	<StateCode>
13. 4.9.2	<FTECountForALE>
13. 4.9.3	<TotalEmployeeCountForALE>
13. 4.10	<OctALEMemberStateInfoMonthlyGrp>
13. 4.10.1	<StateCode>
13. 4.10.2	<FTECountForALE>
13. 4.10.3	<TotalEmployeeCountForALE>
13. 4.11	<NovALEMemberStateInfoMonthlyGrp>
13. 4.11.1	<StateCode>
13. 4.11.2	<FTECountForALE>
13. 4.11.3	<TotalEmployeeCountForALE>
13. 4.12	<DecALEMemberStateInfoMonthlyGrp>
13. 4.12.1	<StateCode>
13. 4.12.2	<FTECountForALE>
13. 4.12.3	<TotalEmployeeCountForALE>

Figure 6

14.0 <OtherALEMembersGrp>	
14.1	<BusinessName>
14.2	<BusinessEIN>>
14.3	<SortOrder>

Figure 7

15.0 <Transmittal1095CDetail>	
15.1	<VoidInd>
15.2	<CorrectedInd>
15.3	<EmployeeInfoGrp>
15.3.1	<EmployeeName>
15.3.1.1	<PersonLastName>
15.3.1.2	<PersonFirstName>
15.3.1.3	<PersonMiddleName>
15.3.1.4	<PersonSuffix>
15.3.2	<SSN>
15.3.3	<EmployeeAddressGrp>
15.3.3.1	<AddressLine1>
15.3.3.2	<AddressLine2>
15.3.3.3	<CityName>
15.3.3.4	<StateName>
15.3.3.5	<ZIP>
15.3.3.6	<ZIPExt>
15.3.3.7	<ProvinceCd>
15.3.3.8	<ForeignPostalCd>
15.3.3.9	<CountryCd>
15.3.4	<SelfInsuredInd>
15.3.5	<PSID>
15.3.6	<Transmittal1095CStateDetail>
15.3.6.1	<CorrectedInd>
15.3.6.2	<StateCode>
15.3.7	<EmployeeACAAge>
15.4	<PlanStartMonth>
15.5	< EmployeeOfferAndCoverageGrp> ***See Figure 8***
15.6	<EmployerCoveredIndividualGrp> ***See Figure 9***

Figure 8a

15.5 <EmployeeOfferAndCoverageGrp>	
15.5.1	<JanOfferAndCoverageGrp>
15.5.1.1	<OfferCode>
15.5.1.2	<MonthlyPrem>
15.5.1.3	<SafeHarborCode>
15.5.1.4	<PrimaryZIP>
15.5.2	<FebOfferAndCoverageGrp>
15.5.2.1	<OfferCode>
15.5.2.2	<MonthlyPrem>
15.5.2.3	<SafeHarborCode>
15.5.2.4	<PrimaryZIP>
15.5.3	<MarOfferAndCoverageGrp>
15.5.3.1	<OfferCode>
15.5.3.2	<MonthlyPrem>
15.5.3.3	<SafeHarborCode>
15.5.3.4	<PrimaryZIP>
15.5.4	<AprOfferAndCoverageGrp>
15.5.4.1	<OfferCode>
15.5.4.2	<MonthlyPrem>
15.5.4.3	<SafeHarborCode>
15.5.4.4	<PrimaryZIP>
15.5.5	<MayOfferAndCoverageGrp>
15.5.5.1	<OfferCode>
15.5.5.2	<MonthlyPrem>
15.5.5.3	<SafeHarborCode>
15.5.5.4	<PrimaryZIP>
15.5.6	<JunOfferAndCoverageGrp>
15.5.6.1	<OfferCode>
15.5.6.2	<MonthlyPrem>
15.5.6.3	<SafeHarborCode>
15.5.6.4	<PrimaryZIP>

Figure 8b

15.5 <EmployeeOfferAndCoverageGrp>	
15.5.7	<JulOfferAndCoverageGrp>
15.5.7.1	<OfferCode>
15.5.7.2	<MonthlyPrem>
15.5.7.3	<SafeHarborCode>
15.5.7.4	<PrimaryZIP>
15.5.8	<AugOfferAndCoverageGrp>
15.5.8.1	<OfferCode>
15.5.8.2	<MonthlyPrem>
15.5.8.3	<SafeHarborCode>
15.5.8.4	<PrimaryZIP>
15.5.9	<SepOfferAndCoverageGrp>
15.5.9.1	<OfferCode>
15.5.9.2	<MonthlyPrem>
15.5.9.3	<SafeHarborCode>
15.5.9.4	<PrimaryZIP>
15.5.10	<OctOfferAndCoverageGrp>
15.5.10.1	<OfferCode>
15.5.10.2	<MonthlyPrem>
15.5.10.3	<SafeHarborCode>
15.5.10.4	<PrimaryZIP>
15.5.11	<NovOfferAndCoverageGrp>
15.5.11.1	<OfferCode>
15.5.11.2	<MonthlyPrem>
15.5.11.3	<SafeHarborCode>
15.5.11.4	<PrimaryZIP>
15.5.12	<DecOfferAndCoverageGrp>
15.5.12.1	<OfferCode>
15.5.12.2	<MonthlyPrem>
15.5.12.4	<SafeHarborCode>
15.5.12.3	<PrimaryZIP>

Figure 9

15.6 <EmployerCoveredIndividualGrp>	
15.6.1	<CoveredIndividualName>
15.6.1.1	<PersonLastName>
15.6.1.2	<PersonFirstName>
15.6.1.3	<PersonMiddleName>
15.6.1.4	<PersonSuffix>
15.6.2	<CoveredIndividualSSN>
15.6.3	<CoveredIndividualDOB>
15.6.4	<CoveredIndividualMonth>
15.6.4.1	<JanInd>
15.6.4.1.1	<CIMonthInd>
15.6.4.2	<FebInd>
15.6.4.2.1	<CIMonthInd>
15.6.4.3	<MarInd>
15.6.4.3.1	<CIMonthInd>
15.6.4.4	<AprInd>
15.6.4.4.1	<CIMonthInd>
15.6.4.5	<MayInd>
15.6.4.5.1	<CIMonthInd>
15.6.4.6	<JunInd>
15.6.4.6.1	<CIMonthInd>
15.6.4.7	<JulInd>
15.6.4.7.1	<CIMonthInd>
15.6.4.8	<AugInd>
15.6.4.8.1	<CIMonthInd>
15.6.4.9	<SepInd>
15.6.4.9.1	<CIMonthInd>
15.6.4.10	<OctInd>
15.6.4.10.1	<CIMonthInd>
15.6.4.11	<NovInd>
15.6.4.11.1	<CIMonthInd>
15.6.4.12	<DecInd>
15.6.4.12.1	<CIMonthInd>

Formatting and Data Conventions

The remaining sections in this chapter describe the purpose of each node and provide tables with the requirements for the XML subtags that each node contains. The IRS Form, Section, and Box numbers that correspond to each tag are also listed so that users may reference the corresponding IRS Form instructions for additional information.

The following table lists the main formatting and data conventions that are used in this guide for specific types of XML tags:

Tag Type	Format Required
Date	Use the yyyy-mm-dd format, such as `1969-01-16` for January 1, 1969.
Month	Two-digit month numbers, such as: **01** for January **02** for February **10** for October
Federal Employer Identification Number (FEIN)	Enter without hyphens, such as: `123456789`.
Social Security Number (SSN)	Enter without hyphens, such as: `999887777`.

Telephone numbers	Enter the telephone number. Don't include hyphens or other punctuation. Enter an extension number, if applicable, after a single space after the end of the telephone number. Don't include letters.
	Examples:
	`9998887777`
	`5554443333 123`

Employer address	Enter the company's legal address.
Employee address	Enter the employee's residence address.
Indicator tags (tags with names that end with the letters **Ind**)	For all the Indicator tags in the file, always enter **Y** to indicate Yes or **N** to indicate No.
State, Province, and Country two-letter codes	Enter in upper case (CAPITAL LETTERS). **Examples**: NY, ON, CA

In the subtag tables in this guide, the third column indicates whether a value must be alphanumeric or numeric and the number of characters or digits allowed in the tag value.

X	Alphanumeric string
9	Numeric string
(#)	Fixed or maximum value length
Fixed	The tag value must contain exactly the specified number of characters.
Variable	The tag value can contain fewer than, but no more than, the specified number of characters.

Examples:

X(6) Fixed	Alphanumeric string that must have 6 characters
X(6) Variable	Alphanumeric string that can have 6 or fewer characters
9(4) Fixed	Numeric string that must have 4 digits
9(4) Variable	Numeric string that can have 4 or fewer digits

In the subtag tables in this guide, the fourth column specifies:

- Whether a tag value is Required, Conditional, or Optional. If the value is Conditional, the conditions are described.
- The characters or digits that can be included in the tag value.

Other guidelines to note:

- If no value is being reported in a tag, don't include the tag unless specified otherwise in this document.
- In all ACA files transmitted to Dayforce, `<ReportingYear>`, `<EIN>`, and `<SSN>` are key values. Invalid or null values for these subtags prevent the data for the FEIN or employee from being processed.

0.0 <Transmittal109495C>

The `<Transmittal109495C>` tag represents the highest level in the ACA data hierarchy, and all other tags must be nested within it. As a result, `<Transmittal109495C>` should always be the first tag in the file, and `</Transmittal109495C>` should be the last closing tag. A file must contain only one set of these tags.

0.1 <Transmittal109495CDetail>

A separate set of `<Transmittal109495CDetail>` subtags should be included for each FEIN for which a Form 1094-C needs to be filed. Data required for Forms 1095-C is also included with these subtags. Note that the contact information for the Designated Government Entity (DGE) is only required if a governmental unit is submitting data on behalf of an employer. The table on the next page describes the requirements for each subtag.

0.1 <Transmittal109495CDetail> Subtags					
Ref #	**Subtags**	**Format(Size) Fixed size?**	**Required? Entries allowed**	**Description**	**IRS Reference Form, Section, (Box #)**
1.0	<ReportingYear>	9(4) Fixed	Required 0-9	Enter the year, in yyyy format, for which ACA data is being transmitted.	
2.0	<CorrectedInd>	X(1) Fixed	Required N or Y	**N** = original data that has not yet been submitted to the IRS or, if already submitted, is to *replace* the submitted data **Y** = corrected data to *update* data already submitted to the IRS	Corrected checkbox
3.0	<EmployerInfoGrp>				
3.1	<EmployerName>	X(75) Variable	Required A-Z, a-z, 0-9, hyphen, ampersand, apostrophe, parentheses, single space	Enter the employer's name. See rule: 1094C-004-01	1094-C, Part I, (1)
3.2	<EIN>	X(9) Fixed	Required 0-9	Enter employer's Federal Employer Identification Number (FEIN). Omit the hyphen, for example: 123456789 See rule: 1094C-004-01	1094-C, Part I, (2)
3.3	<EmployerAddressGrp>			Employer address information: See rule: 1094C-008-02	
3.3.1	<AddressLine1>	X(35) Variable	Required A-Z, a-z, 0-9, hyphen, forward slash, single space	Enter the employer's legal street address.	1094-C, Part I, (3)

0.1 <Transmittal109495CDetail> Subtags					
Ref #	**Subtags**	**Format(Size) Fixed size?**	**Required? Entries allowed**	**Description**	**IRS Reference Form, Section, (Box #)**
3.3.2	<AddressLine2>	X(35) Variable	Optional A-Z, a-z, 0-9, hyphen, forward slash, single space	Enter employer's supplemental address information.	1094-C, Part I, (3)
3.3.3	<CityName>	X(22) Variable	Required A-Z, a-z, single space	Enter the employer's city.	1094-C, Part I, (4)
3.3.4	<StateName>	X(2) Fixed	Conditional A-Z	Enter the employer's state. Use the U.S. Postal Service code for the U.S. state or territory. See Appendix B on page 124. Required for U.S. addresses.	1094-C, Part I, (5)
3.3.5	<ZIP>	X(5) Fixed	Conditional 0-9	Enter employer's 5-digit U.S. ZIP code, if applicable. Required for U.S. addresses.	1094-C, Part I, (6)
3.3.6	<ZIPExt>	X(4) Fixed	Optional 0-9	Enter employer's U.S. 4-digit ZIP code extension, if applicable.	1094-C, Part I, (6)
3.3.7	<ProvinceCd>	X(2) Fixed	Conditional A-Z	Enter employer's two-character Canadian province code, if applicable. For a list of valid Province codes, see Appendix C on page 126. Required for Canadian addresses.	1094-C, Part I, (5)
3.3.8	<ForeignPostalCd>	X(16) Variable	Conditional A-Z, 0-9, single space	Enter employer's foreign postal code, if applicable. Required for non-U.S. addresses.	1094-C, Part I, (6)
3.3.9	<CountryCd>	X(2) Fixed	Conditional A-Z	For foreign addresses, enter employer's country code. For a list of country codes, which follow ISO standards, see Appendix G in the Social Security Administration's *Specifications for Filing Forms W-2 Electronically (EFW2)*. Required for non-U.S. addresses.	1094-C, Part I, (6)

0.1 <Transmittal109495CDetail> Subtags					
Ref #	**Subtags**	**Format(Size) Fixed size?**	**Required? Entries allowed**	**Description**	**IRS Reference Form, Section, (Box #)**
3.4	<ALEContactGrp>	Employer contact information. See rule: 1094C-009-01			
3.4.1	<ALEContactPersonName>				
3.4.1.1	<PersonLastName>	X(20) Variable	Required A-Z, a-z, hyphen, single space	Enter the last name of the primary contact for the employer/ALE member.	1094-C, Part I, (7)
3.4.1.2	<PersonFirstName>	X(20) Variable	Required A-Z, a-z, hyphen, single space	Enter the first name of the primary contact for the employer/ALE member.	1094-C, Part I, (7)
3.4.1.3	<PersonMiddleName>	X(20) Variable	Optional A-Z, a-z, hyphen, single space	Enter the middle name (if applicable) of the primary contact for the ALE member.	1094-C, Part I, (7)
3.4.1.4	<PersonSuffix>	X(6) Variable	Optional A-Z, a-z, hyphen, single space	For the primary contact of the ALE member, enter the name suffix (if applicable) in letters only, no numbers. **Examples**: Jr Sr III	1094-C, Part I, (7)
3.4.2	<ContactPhoneNum>	X(min 10, max 15) Variable	Required 0-9, single space if needed to provide an extension	Enter the telephone number of the primary contact for the ALE member. Don't include hyphens or other punctuation. Enter an extension, if applicable, after a single space after the end of the telephone number. Don't include letters. **Examples**: 9998887777 5554443333 123 See rule: 1094C-010-01	1094-C, Part I, (8)

0.1 <Transmittal109495CDetail> Subtags					
Ref #	**Subtags**	**Format(Size) Fixed size?**	**Required? Entries allowed**	**Description**	**IRS Reference Form, Section, (Box #)**
3.4.2.1	<ContactEmail>	X(100) Variable	Optional A-Z, a-z, 0-9, @, hyphen, underscore, period	Enter the ALE's contact email address, if applicable. Not sent to the IRS. One @ symbol required, not in first or last position in the value. **Example**: contact_name@company.com	N/A
4.0	<DGEInfoGrp>	**Note**: If a DGE is not applicable, don't include any of the DGE information tags.			
4.1	<DGEName>	X(75) Variable	Conditional A-Z, a-z, 0-9, hyphen, ampersand, apostrophe, parentheses, single space	Enter the DGE's name. Required if a DGE is applicable. See rules: 1094C-013-01, 1094C-019, 1094C-020, 1094C-023	1094-C, Part 1, (9)
4.2	<DGEEIN>	X(9) Fixed	Conditional 0-9	Enter the DGE's Federal Employer Identification Number (FEIN). Don't include the hyphen, such as: 123456789 Required if a DGE is applicable. See rule: 1094C-013-01	1094-C, Part I, (10)
4.3	<DGEAddressGrp>	**Note**: If a DGE is not applicable, don't include any of the DGE address tags. DGE address information. See rule: 1094C-019			
4.3.1	<AddressLine1>	X(35) Variable	Conditional A-Z, a-z, 0-9, hyphen, forward slash, single space	Enter the DGE's legal street address. Required if a DGE is applicable.	1094-C, Part I, (11)
4.3.2	<AddressLine2>	X(35) Variable	Optional A-Z, a-z, 0-9, hyphen, forward slash, single space	Enter DGE's supplemental address information.	1094-C, Part I, (11)

0.1 <Transmittal109495CDetail> Subtags					
Ref #	**Subtags**	**Format(Size) Fixed size?**	**Required? Entries allowed**	**Description**	**IRS Reference Form, Section, (Box #)**
4.3.3	<CityName>	X(22) Variable	Conditional A-Z, a-z, single space	Enter the DGE's city. Required if a DGE is applicable.	1094-C, Part I, (12)
4.3.4	<StateName>	X(2) Fixed	Conditional A-Z	Enter the DGE's state, if a U.S. address. Use the U.S. Postal Service code for the U.S. state or territory. See Appendix B on page 124. Required for U.S. addresses if a DGE is applicable.	1094-C, Part I, (13)
4.3.5	<ZIP>	X(5) Fixed	Conditional 0-9	Enter the DGE's 5-digit U.S. ZIP code, if a U.S. address. Required for U.S. addresses if a DGE is applicable.	1094-C, Part I, (14)
4.3.6	<ZIPExt>	X(4) Fixed	Optional 0-9	Enter the DGE's U.S. 4-digit ZIP code extension, if a U.S. address.	1094-C, Part I, (14)
4.3.7	<ProvinceCd>	X(2) Fixed	Conditional A-Z	Enter the DGE's two-character Canadian province code, if a Canadian address. See Appendix C on page 126 for a list of Province codes. Required for Canadian addresses if a DGE is applicable.	1094-C, Part I, (13)
4.3.8	<ForeignPostalCd>	X(16) Variable	Conditional A-Z, 0-9, single space	Enter the DGE's foreign postal code, if a non-U.S. address. Required for non-U.S. addresses if a DGE is applicable.	1094-C, Part I, (14)
4.3.9	<CountryCd>	X(2) Fixed	Conditional A-Z	For non-U.S. addresses, enter the DGE's country code. For a list of country codes, which follow ISO standards, see Appendix G in the Social Security Administration's *Specifications for Filing Forms W-2 Electronically (EFW2)*.	1094-C, Part I, (14)

0.1 <Transmittal109495CDetail> Subtags					
Ref #	**Subtags**	**Format(Size) Fixed size?**	**Required? Entries allowed**	**Description**	**IRS Reference Form, Section, (Box #)**
4.4	<DGEContactGrp>	**Note**: If a DGE is not applicable, don't include any of these DGE contact tags. DGE contact information. See rule: 1094C-020			
4.4.1	<DGEContactPersonName>				
4.4.1.1	<PersonLastName>	X(20) Variable	Conditional A-Z, a-z, hyphen, single space	Enter the last name of the DGE's contact. Required if a DGE is applicable.	1094-C, Part I, (15)
4.4.1.2	<PersonFirstName>	X(20) Variable	Conditional A-Z, a-z, hyphen, single space	Enter the first name of the DGE's contact. Required if a DGE is applicable.	1094-C, Part I, (15)
4.4.1.3	<PersonMiddleName>	X(20) Variable	Optional A-Z, a-z, hyphen, single space	Enter the middle name (if applicable) of the DGE's contact.	1094-C, Part I, (15)
4.4.1.4	<PersonSuffix>	X(6) Variable	Optional A-Z, a-z, hyphen, single space	For the primary contact of the DGE, enter the suffix name (if applicable) in letters only, no numbers. **Examples**: Jr Sr III	1094-C, Part I, (15)
4.4.2	<ContactPhoneNum>	X(15) (min 0, max 15)	Conditional 0-9	Enter the DGE contact person's telephone number. Don't include hyphens or other punctuation. Enter an extension, if applicable, after a single space after the end of the telephone number. Don't include letters. **Examples**: 9998887777 5554443333 123 Required if a DGE is applicable. See rules: 1094C-020, 1094C-023	1094-C, Part I, (16)

0.1 <Transmittal109495CDetail> Subtags					
Ref #	**Subtags**	**Format(Size) Fixed size?**	**Required? Entries allowed**	**Description**	**IRS Reference Form, Section, (Box #)**
5.0	<Numof1095CSubmittedCount>	9(9) Variable	Required 0-9	For the FEIN specified in the <EIN> subtag, enter the total number of employees who will be receiving a Form 1095-C. **Note**: When determining the employee count, do NOT consider overflow conditions. See rule: 1094C-028	1094-C, Part II, (20)
6.0	<AuthoritativeTransmittalInd>	X(1) Fixed	Required Y	Since Dayforce requires all the ACA data for an FEIN to be submitted within one file, always enter **Y**. A value of **Y** indicates that the data being submitted is for the "Authoritative Transmittal" that contains aggregate employer-level data for the ALE member (FEIN). To make corrections after original filing, set to **Y**, regardless of whether the file you are sending includes all ACA data for the FEIN or only some of the data. See rules: 1094C-028, 1094C-030-01, 1094C-041-02, 1094C-045-02, 1094C-050-01, 1094C 053, 1094C-054-01, 1094C-060-02, 1094C-079-01	1094-C, Part II, (19)
7.0	<AggregatedGroupMemberInd>	X(1) Fixed	Required Y or N	Indicate (Y/N) whether the ALE member described in the <EmployerInfoGrp> node is a member of an Aggregated Group. If Y, then at least one <OtherALEMembersGrp> node is required. If N, then no <OtherALEMembersGrp> node may be included, and the <AggregatedGroupInd> for all 12 months in the <ALEMemberInfoGrp> node must be N. See rules: 1094C-030-01, 1094C 053, 1094C-054-01, 1094C-060-02	1094-C, Part II, (21)

0.1 <Transmittal109495CDetail> Subtags					
Ref #	**Subtags**	**Format(Size) Fixed size?**	**Required? Entries allowed**	**Description**	**IRS Reference Form, Section, (Box #)**
8.0	<QualifyingOfferMethodInd>	X(1) Fixed	Required `Y` or `N`	Indicate (Y/N) whether the ALE member is eligible to use and is using the Qualifying Offer Method to report information on Form 1095-C for one or more full-time employees. To be eligible, the employer certifies that it made a Qualifying Offer to one or more of its full-time employees for all months during the year in which the employee was a full-time employee for whom an employer shared responsibility payment could apply.	1094-C, Part II, (22a)
9.0	<QualOfferMethodTransitionReliefInd>	X(1) Fixed	Required `N`	Not applicable for 2016. Send default **N** in this tag.	N/A
10.0	<Section4980HTransitionReliefInd>	X(1) Fixed	Required `N`	Send **`N`** in this tag. Section 4980H Transition Relief is not available after 2016.	1094-C, Part II, (22c)
11.0	<Offer98PctMethodInd>	X(1) Fixed	Required `Y` or `N`	Indicate (Y/N) whether the ALE member is eligible to use and is using the 98% Offer Method. To be eligible, the employer certifies that it offered, for all months of the calendar year, affordable health coverage providing minimum value to at least 98% of its employees for whom it is filing a Form 1095-C and offered minimum essential coverage to those employees' dependents. See rule: 1094C-045-02	1094-C, Part II, (22d)
12.0	<ALEMemberInfoGrp>			See 12.0 <ALE MemberInfoGrp> on page 43.	
13.0	<Transmittal1094CStateDetail>			See 13.0 <Transmittal1094CStateDetail> on page 45.	
14.0	<OtherALEMembersGrp>			See 14.0 <OtherALEMembersGrp> on page 47.	
15.0	<Transmittal1095CDetail>			See 15.0 <Transmittal1095CDetail> on page 49.	

12.0 <ALEMemberInfoGrp>

The `<ALEMemberInfoGrp>` node is separated into 12 subgroups so that the following data elements can be provided for the ALE member specified in the `<EmployerInfoGrp>` node for each month of the reporting year:

- full-time and total employee counts
- if the member provided minimum essential coverage
- if the member belongs to an Aggregated Group

The following table lists the 12 subgroups within the `<ALEMemberInfoGrp>` node:

12.0 <ALEMemberInfoGrp> Subgroups	
Ref #	**Subtags**
12.1	<JanALEMemberInfoMonthlyGrp>
12.2	<FebALEMemberInfoMonthlyGrp>
12.3	<MarALEMemberInfoMonthlyGrp>
12.4	<AprALEMemberInfoMonthlyGrp>
12.5	<MayALEMemberInfoMonthlyGrp>
12.6	<JunALEMemberInfoMonthlyGrp>
12.7	<JulALEMemberInfoMonthlyGrp>
12.8	<AugALEMemberInfoMonthlyGrp>
12.9	<SepALEMemberInfoMonthlyGrp>
12.10	<OctALEMemberInfoMonthlyGrp>
12.11	<NovALEMemberInfoMonthlyGrp>
12.12	<DecALEMemberInfoMonthlyGrp>

Each subgroup has the following subtags that must be completed for each month. For flowcharts on how to structure all the subtags in this node, see Figure 4a and 4b on page 27.

12.0 <ALEMemberInfoGrp> - Monthly Subtags within each Subgroup					
Ref #	**Subtags**	**Format(Size) Fixed size?**	**Required? Entries allowed**	**Description**	**IRS Reference Form, Section, (Box #)**
	<MinEssentialCoverageOfferInd>	X(1) Fixed	Required Y or N	For the month being reported, indicate (Y/N) whether the ALE member offered minimum essential coverage to at least a certain percentage of its full-time employees and their dependents. **Notes**: • For the exact percentage, refer to the IRS's *Instructions for Forms 1094-C and 1095-C*. This percentage may vary from year to year. • Employees in a Limited Non-Assessment Period should not be counted in determining the percentage. See rule: 1094C-041-02	1094-C, Part III, (24a-35a)
	<FTECountForALE>	9(9) Variable	Required 0-9	For the month being reported, enter the ALE member's full-time employee count. **Note**: Don't include any employees in a Limited Non-Assessment Period. See rule: 1094C-045-02	1094-C, Part III, (24b-35b)
	<TotalEmployeeCountForALE>	9(9) Variable	Required 0-9	For the month being reported, enter the total employee count (total number of full-time employees, non-full-time employees, and employees in a Limited Non-Assessment Period). See rule: 1094C-050-01	1094-C, Part III, (24c-35c)
	<AggregatedGroupInd>	X(1) Fixed	Required Y or N	For the month being reported, indicate (Y/N) whether the ALE member was a member of an Aggregated ALE Group during the month being reported. See rule: 1094C-054-01	1094-C, Part III, (24d-35d)
	<Section4980HTrnstReliefType>	X(1) Fixed	Optional N	Section 4980H Transition Relief is not available after 2016, so this tag is not expected. If this tag is included the file can be processed successfully, but the value in the tag is ignored.	N/A

13.0 <Transmittal1094CStateDetail>

The `<Transmittal1094CStateDetail>` node is only required if the FEIN has employees in the mandated states.

For every state for which a 1094-C must be filed, the `<ALEMemberStateInfoGrp>` node is separated into 12 subgroups so that the following data elements can be provided for each month of the reporting year:

- Reporting state
- Full-time and total employee counts

The following table lists the 12 subgroups within the `<ALEMemberStateInfoGrp>` node:

13.0 <Transmittal1094CStateDetail> Subgroups	
Ref #	**Subtags**
13.1	<CorrectedInd>
13.2	<StateCode>
13.3	<StateID>
13.4	<ALEMemberStateInfoGrp>
13.4.1	<JanALEMemberStateInfoMonthlyGrp>
13.4.2	<FebALEMemberStateInfoMonthlyGrp>
13.4.3	<MarALEMemberStateInfoMonthlyGrp>
13.4.4	<AprALEMemberStateInfoMonthlyGrp>
13.4.5	<MayALEMemberStateInfoMonthlyGrp>
13.4.6	<JunALEMemberStateInfoMonthlyGrp>
13.4.7	<JulALEMemberStateInfoMonthlyGrp>
13.4.8	<AugALEMemberStateInfoMonthlyGrp>
13.4.9	<SepALEMemberStateInfoMonthlyGrp>
13.4.10	<OctALEMemberStateInfoMonthlyGrp>
13.4.11	<NovALEMemberStateInfoMonthlyGrp>
13.4.12	<DecALEMemberStateInfoMonthlyGrp>

Each subgroup has the following subtags that must be completed for each state and month. For flowcharts on how to structure all the subtags in this node, see Figure 5a/b/c on page 28.

13.0 <Transmittal1094CStateDetail> - Monthly Subtags within each State Subgroup					
Ref #	**Subtags**	**Format(Size) Fixed size?**	**Required? Entries allowed**	**Description**	**IRS Reference Form, Section, (Box #)**
13.1	<CorrectedInd>	X(1) Fixed	Required Y or N	**N** = original data not yet submitted to the IRS or, if already submitted, not to be corrected **Y** = corrected data to update data already submitted to the IRS	N/A
13.2	<StateCode>	X(2) Fixed	Required A-Z	Enter the employer's state. Use the U.S. Postal Service code for the U.S. state or territory. See Appendix B on page 124.	N/A
13.3	<StateID>	X(15) Fixed	Optional 0-9	Enter the filing ID or account number for the state. Omit any special characters. For example, for the New Jersey ID 123-456/789, enter 123456789.	N/A
13.4	<ALEMemberStateInfoGrp>	Monthly subtags within each subgroup			
13.4.1	<StateCode>	X(2) Fixed	Required A-Z	Enter the employer's state. Use the U.S. Postal Service code for the U.S. state or territory. See Appendix B on page 124.	N/A
13.4.2	<FTECountForALE>	9(9) Variable	Required 0-9	For the state and month being reported, enter the ALE member's full-time employee count. **Note**: Don't include any employees in a Limited Non-Assessment Period. See rule: 1094C-045-02	N/A
13.4.3	<TotalEmployeeCountForALE>	9(9) Variable	Required 0-9	For the state and month being reported, enter the total employee count (total number of full-time employees, non-full-time employees, and employees in a Limited Non-Assessment Period). See rule: 1094C-050-01	N/A

14.0 <OtherALEMembersGrp>

The `<OtherALEMembersGrp>` node is only required if the ALE member specified in the `<EmployerInfoGrp>` node is a member of an Aggregated ALE Group. A separate set of subtags is required for each of the other members of the group to provide the following information:

- company name
- FEIN
- sort number based on the member's average monthly full-time employee count compared to the other members of the group. Dayforce requires this sort number since the other ALE members in the Aggregated Group must be listed in Part IV of Form 1094-C in descending order (highest to lowest) based on the average monthly full-time employee count.

Note: This node must be provided if the <AggregatedGroupInd> value is Y in the <ALEMemberInfoGrp> node, and the <AggregatedGroupInd> is Y in at least one month in the <OtherALEMembersGrp> node.

14.0 <OtherALEMembersGrp> Subtags					
Ref #	**Subtags**	**Format(Size)** **Fixed size?**	**Required?** **Entries allowed**	**Description**	**IRS Reference** **Form, Section, (Box #)**
14.1	<BusinessName>	X(75) Variable	Required `A-Z`, `a-z`, `0-9`, hyphen, single space, parentheses, ampersand, apostrophe	Enter the company name for one of the other ALE members in the Aggregated ALE Group. See rules: 1094C-060-02, 1094C-079-01	1094-C, Part IV, (36-65)
14.2	<BusinessEIN>	X(9) Fixed	Required `0-9`	Enter the other ALE member's Federal Employer Identification Number (FEIN). Don't include the hyphen, such as: 123456789 Notes: • This FEIN should not be the same FEIN as entered in the <EmployerInfoGrp> node. The subtags in the <OtherALEMembersGrp> nodes are for the other members of the Aggregated ALE Group. • If the <BusinessName> and <SortOrder> tags are not included, this tag must not be included. See rule: 1094C-079-01	1094-C, Part IV, (36-65)

14.0 <OtherALEMembersGrp> Subtags					
Ref #	**Subtags**	**Format(Size) Fixed size?**	**Required? Entries allowed**	**Description**	**IRS Reference Form, Section, (Box #)**
14.3	<SortOrder>	9(99) Variable	Required 0-9	Enter the sort number for the other ALE member based on how its average monthly full-time employee count compares to the other ALE members that should be listed in Part IV of Form 1094-C. **Notes**: • A Sort Number of 1 indicates that that ALEM member had the highest monthly average full-time employee count. • In case of a tie, place those members with equal counts in order by FEIN. • An ALE member's average monthly full-time employee count should be based on the information provided to complete Part III of Form 1094-C. • If the <BusinessName> and <BusinessEIN> tags are not included this tag must not be included.	

15.0 <Transmittal1095CDetail>

The `<Transmittal1095CDetail>` subtags specify the employee-level detail required for Forms 1095-C. These details include an employee's name, Social Security number, residence address, and whether the employee is covered under the employer's self-insured plan. A separate set of `<Transmittal1095CDetail>` subtags is required for every qualified employee based on ACA reporting requirements.

Note that the `<EmployeeOfferAndCoverageGrp>` and `<EmployerCoveredIndividualGrp>` subtags are nested within the `<Transmittal1095CDetail>` node and are comprised of multiple subtags that are discussed in the next two sections.

15.0 <Transmittal1095CDetail> Subtags					
Ref #	**Subtags**	**Format(Size) Fixed size?**	**Required? Entries allowed**	**Description**	**IRS Reference Form, Section, (Box #)**
15.1	<VoidInd>	X(1) Fixed	Required `Y` or `N`	Indicate (Y/N) whether you are submitting data that has already been previously reported to the IRS and should be voided.	N/A
15.2	<CorrectedInd>	X(1) Fixed	Required `Y` or `N`	**N** = original data not yet submitted to the IRS or, if already submitted, not to be corrected **Y** = corrected data to update data already submitted to the IRS	N/A
15.3	<EmployeeInfoGrp>				
15.3.1	<EmployeeName>	Employee name information. See rule: 1095C-010-01			
15.3.1.1	<PersonLastName>	X(20) Variable	Required `A-Z`, `a-z`, hyphen, single space	Enter the employee's last name.	1095-C, Part I, (1)
15.3.1.2	<PersonFirstName>	X(20) Variable	Required `A-Z`, `a-z`, hyphen, single space	Enter the employee's first name.	1095-C, Part I, (1)

15.0 <Transmittal1095CDetail> Subtags					
Ref #	**Subtags**	**Format(Size) Fixed size?**	**Required? Entries allowed**	**Description**	**IRS Reference Form, Section, (Box #)**
15.3.1.3	<PersonMiddleName>	X(20) Variable	Optional A-Z, a-z, hyphen, single space	Enter the employee's middle name, if applicable.	1095-C, Part I, (1)
15.3.1.4	<PersonSuffix>>	X(6) Variable	Optional A-Z, a-z, hyphen, single space	Enter the employee's name suffix (if applicable) in letters only, no numbers. **Examples**: Jr Sr III	1095-C, Part I, (1)
15.3.2	<SSN>	X(9) Fixed	Required 0-9	Enter the employee's Social Security number without hyphens, such as: 999887777. These validation rules apply to SSN values: • Must be nine digits. • Must not contain alpha characters. • Must not be sequential numbers, either ascending or descending, such as 123456789, 234567890, 012345678, or 987654321. • Must not be all the same digits, such as all ones, twos, threes, etc. See rules: 1095C-007-02, 1095C-010-01	1095-C, Part I, (2)
15.3.3	<EmployeeAddressGrp>	Employee address information. See rule: 1095C-011-02			
15.3.3.1	<AddressLine1>	X(35) Variable	Required A-Z, a-z, 0-9, hyphen, forward slash, single space	Enter the employee's legal street address.	1095-C, Part I, (3)

15.0 <Transmittal1095CDetail> Subtags					
Ref #	**Subtags**	**Format(Size) Fixed size?**	**Required? Entries allowed**	**Description**	**IRS Reference Form, Section, (Box #)**
15.3.3.2	<AddressLine2>	X(35) Variable	Optional A-Z, a-z, 0-9, hyphen, forward slash, single space	Enter employee's supplemental address information.	1095-C, Part I, (3)
15.3.3.3	<CityName>	X(22) Variable	Required A-Z, a-z, single space	Enter the employee's city.	1095-C, Part I, (4)
15.3.3.4	<StateName>	X(2) Fixed	Conditional A-Z	Enter employee's state code. Use the U.S. Postal Service code for the U.S. state or territory. See Appendix B on page 124. Required for U.S. addresses.	1095-C, Part I, (5)
15.3.3.5	<ZIP>	X(5) Fixed	Conditional 0-9	Enter the employee's 5-digit U.S. ZIP code, if applicable. Required for U.S. addresses.	1095-C, Part I, (6)
15.3.3.6	<ZIPExt>	X(4) Fixed	Optional 0-9	Enter the employee's U.S. 4-digit ZIP code extension, if applicable.	1095-C, Part I, (6)
15.3.3.7	<ProvinceCd>	X(2) Fixed	Conditional A-Z	Enter the employee's two-character Canadian province code, if applicable. For a list of Province codes, see Appendix C on page 126. Required for Canadian addresses.	1095-C, Part I, (5)
15.3.3.8	<ForeignPostalCd>	X(16) Variable	Conditional A-Z, 0-9, single space	Enter the employee's foreign postal code, if applicable. Required for non-U.S. addresses.	1095-C, Part I, (6)
15.3.3.9	<CountryCd>	X(2) Fixed	Conditional A-Z	For foreign addresses, enter the employee's country code. For a list of country codes, which follow ISO standards, see Appendix G in the Social Security Administration's *Specifications for Filing Forms W-2 Electronically (EFW2)*. Required for non-U.S. addresses.	1095-C, Part I, (6)

15.0 <Transmittal1095CDetail> Subtags					
Ref #	**Subtags**	**Format(Size) Fixed size?**	**Required? Entries allowed**	**Description**	**IRS Reference Form, Section, (Box #)**
15.3.4	<SelfInsuredInd>	X(1) Fixed	Required Y or N	Indicate (Y/N) whether the employee participates in an employer self-insured plan. See rules: 1095C-028-03, 1095C-034-01, 1095C-049	1095-C, Part III
15.3.5	< PSID>	X(30)	Optional A-Z, a-z, 0-9	Payroll Service Identifier value that customers may provide for their later reference. This value is included in ACA data reports that Dayforce can provide to clients for troubleshooting errors reported in ACA data. Neither Dayforce nor the IRS use this value.	N/A
15.3.6	<Transmittal1095CStateDetail>	Employee state information: Identifies employees to include in state-specific ACA reporting.			
15.3.6.1	<CorrectedInd>	X(1) Fixed	Required Y or N	**N** = original data not yet submitted to the IRS or, if already submitted, not to be corrected **Y** = corrected data to update data already submitted to the IRS	N/A
15.3.6.2	<StateCode>	X(2) Fixed	Conditional A-Z	Required if employee's state requires ACA reporting. Values for all other states are ignored. Enter employee's state code. Use the U.S. Postal Service code for the U.S. state or territory. See Appendix B on page 124.	1095-C, Part I, (5)
15.3.7	<EmployeeACAAge>	X(3) Fixed	Conditional 0-9	Enter the employee's age as of January 1 of the reporting year. If <Offer Code> (14) contains the code 1L, 1M, 1N, 1O, 1P, 1Q, 1T, or 1U, enter the employee's age. Enter an age from 1 to 120. See rules: 1095C-077-01, 1095C-078-01	1095-C, Part II

15.0 <Transmittal1095CDetail> Subtags					
Ref #	**Subtags**	**Format(Size) Fixed size?**	**Required? Entries allowed**	**Description**	**IRS Reference Form, Section, (Box #)**
15.4	<PlanStartMonth>	X(2) Fixed	Required 0-9	Enter the two-digit number for the start month of health insurance coverage offered by the employer, such as: **01** for January **02** for February **10** for October **00** = no health insurance coverage offered by employer. See rule: 1095C-081.	1095-C, Part II
15.5	<EmployeeOfferAndCoverageGrp>			See 15.5 <EmployeeOfferAndCoverageGrp> on page 54.	
15.6	<EmployerCoveredIndividualGrp>			See 15.6 < EmployerCoveredIndividualGrp> on page 59.	

15.5 <EmployeeOfferAndCoverageGrp>

The < EmployeeOfferAndCoverageGrp> node is separated into 12 subgroups so that the following data elements can be provided for an employee for each month of the reporting year:

- offer of coverage type
- employee's share of the lowest cost monthly premium
- Section 4980H Safe Harbor code

Note: The <EmployeeOfferAndCoverageGrp> monthly subtags are required for each employee regardless of whether the employee was an employee of the FEIN for the entire year.

The following table lists the 12 subgroups within the <EmployeeOfferAndCoverageGrp> node:

15.5 <EmployeeOfferAndCoverageGrp> Subgroups	
Ref #	**Subtags**
15.5.1	<JanOfferAndCoverageGrp>
15.5.2	<FebOfferAndCoverageGrp>
15.5.3	<MarOfferAndCoverageGrp>
15.5.4	<AprOfferAndCoverageGrp>
15.5.5	<MayOfferAndCoverageGrp>
15.5.6	<JunOfferAndCoverageGrp>
15.5.7	<JulOfferAndCoverageGrp>
15.5.8	<AugOfferAndCoverageGrp>
15.5.9	<SepOfferAndCoverageGrp>
15.5.10	<OctOfferAndCoverageGrp>
15.5.11	<NovOfferAndCoverageGrp>
15.5.12	<DecOfferAndCoverageGrp>

Each subgroup has the subtags described in the following tables that must be completed for each month. For a flowchart on how to structure all the subtags in this node, see Figure 8a and 8b on page 30.

15.5 <EmployeeOfferAndCoverageGrp> - Monthly Subtags within each Subgroup					
Ref #	**Subtags**	**Format(Size) Fixed size?**	**Required? Entries allowed**	**Description**	**IRS Reference Form, Section, (Box #)**
	<OfferCode>	X(2) Fixed	Required `1A – 1U`, See the Description column	For each month of the reporting year, enter the appropriate code to specify the health coverage type offered to the employee: **1A** Qualifying offer of minimum essential coverage providing minimum value offered to full-time employee with employee contribution for self-only coverage equal to or less than a certain percentage of the mainland single federal poverty line and at least minimum essential coverage offered to spouse and dependents. **Note**: For the exact percentage, refer to the IRS's *Instructions for Forms 1094-C and 1095-C*. This percentage may vary from year to year. **1B** Minimum essential coverage providing minimum value offered to employee only. **1C** Minimum essential coverage providing minimum value offered to employee and at least minimum essential coverage to dependents but ***not*** the spouse. **1D** Minimum essential coverage providing minimum value offered to employee and at least minimum essential coverage offered to spouse but ***not*** to dependents. **1E** Minimum essential coverage providing minimum value offered to employee and at least minimum essential coverage offered to dependents ***and*** spouse. **1F** Minimum essential coverage NOT providing minimum value offered to employee, or employee and spouse or dependent(s), or employee, spouse and dependents. **1G** Offer of coverage to employee who wasn't a full-time employee for any month of the calendar year and who enrolled in self-insured coverage for one or more months of the calendar year. **1H** No offer of coverage (employee not offered any health coverage or employee offered coverage that is not minimum essential coverage). **1I** Reserved, do not use.	1095-C, Part II, (14)

(Continued next page)

	<Offer Code> *(Continued)*			**1J** Minimum essential coverage providing minimum value offered to employee; minimum essential coverage conditionally offered to employee's spouse; and minimum essential coverage NOT offered to employee's dependent(s). **1K** Minimum essential coverage providing minimum value offered to employee; minimum essential coverage conditionally offered to employee's spouse; and minimum essential coverage offered to employee's dependent(s). **1L** Individual coverage health reimbursement arrangement (HRA) offered to you only with affordability determined by using employee's primary residence location ZIP Code. **1M** Individual coverage HRA offered to you and dependent(s) (not spouse) with affordability determined by using employee's primary residence location ZIP Code. **1N** Individual coverage HRA offered to you, spouse and dependent(s) with affordability determined by using employee's primary residence location ZIP Code. **1O** Individual coverage HRA offered to you only using the employee's primary employment site ZIP Code affordability safe harbor. **1P** Individual coverage HRA offered to you and dependent(s) (not spouse) using the employee's primary employment site ZIP Code affordability safe harbor. **1Q** Individual coverage HRA offered to you, spouse and dependent(s) using the employee's primary employment site ZIP Code affordability safe harbor. **1R** Individual coverage HRA that is NOT affordable offered to you; employee and spouse or dependent(s); or employee, spouse, and dependents. **1S** Individual coverage HRA offered to an individual who was not a full-time employee. **1T** Individual coverage HRA offered to employee and spouse (no dependents) with affordability determined using employee's primary residence ZIP code. **1U** Individual coverage HRA offered to employee and spouse (no dependents) using employee's primary employment site ZIP code affordability safe harbor. See rules: 1095C-012-01, 1095C-015-05	

15.5 <EmployeeOfferAndCoverageGrp> - Monthly Subtags within each Subgroup					
Ref #	**Subtags**	**Format(Size) Fixed size?**	**Required? Entries allowed**	**Description**	**IRS Reference Form, Section, (Box #)**
	<MonthlyPrem>	9(9, with 2 decimal positions) Variable	Conditional See the Description column	If <OfferCode> (14) contains the code **1B**, **1C**, **1D**, **1E**, **1J**, **1K**, **1L**, **1M**, **1N**, **1O**, **1P**, **1Q**, **1T**, or **1U**, enter the amount (including any cents) for the employee share of the lowest cost monthly premium for self only, minimum essential coverage providing minimum value that was offered to the employee. For an individual coverage HRA, enter the excess of the monthly premium based on the employee's applicable age for the applicable lowest cost silver plan over the monthly individual coverage HRA amount (generally the annual individual coverage HRA amount divided by 12). **Note**: Enter **0.00** if the employee was offered coverage but wasn't required to contribute towards the premium. See rules: 1095C-019-05, 1095C-020-05.	1095-C, Part II, (15)
	<SafeHarborCode> *(Continued next page)*	X(2) Fixed	Conditional 2A – 2I, See the Description column	The employer must determine whether a value applies for each month of the reporting year. If a Section 4980H Safe Harbor Code applies for a month, enter that code for that month. If no value applies for a month, send a null subtag for that month. **2A** Employee not employed during the month. Enter code **2A** if the employee wasn't employed on any day of the calendar month. Don't use code 2A for a month if the individual is an employee of the employer on any day of the calendar month. Also, don't use this code for the month during which an employee terminated employment with the employer. **2B** Employee not a full-time employee. Enter code **2B** if one of the following conditions existed: • The employee wasn't a full-time employee for the month and didn't enroll in the minimum essential coverage, if offered for the month. • The employee was a full-time employee for the month and whose offer of coverage (or coverage if the employee was enrolled) ended before the last day of the month because the employee terminated employment during the month.	1095-C, Part II, (16)

15.5 <EmployeeOfferAndCoverageGrp> - Monthly Subtags within each Subgroup					
Ref #	**Subtags**	**Format(Size) Fixed size?**	**Required? Entries allowed**	**Description**	**IRS Reference Form, Section, (Box #)**
	<SafeHarborCode> *(Continued)*			**2C** Employee enrolled in coverage offered. Enter code **2C** for any month in which the employee enrolled in health coverage offered by the employer for each day of the month, regardless of whether any other code in Code Series 2 might also apply. **2D** Employee in a section 4980H(b) Limited Non-Assessment Period. Enter code **2D** for any month during which an employee is in a Limited Non-Assessment Period for section 4980H(b). **2E** Multi-employer interim rule relief. Enter code **2E** for any month for which the multiemployer interim guidance applies for that employee. **2F** Section 4980H affordability Form W-2 safe harbor. Enter code **2F** if the employer used the section 4980H Form W-2 safe harbor to determine affordability for purposes of section 4980H(b) for this employee for the year. If an employer uses this safe harbor for an employee, it must be used for all months of the calendar year for which the employee is offered health coverage. Not for multi-employer arrangements. **2G** Section 4980H affordability federal poverty line safe harbor. Enter code **2G** if the employer used the section 4980H federal poverty line safe harbor to determine affordability for purposes of section 4980H(b) for this employee for any month(s). Not for multi-employer arrangements. **2H** Section 4980H affordability rate of pay safe harbor. Enter code **2H** if the employer used the section 4980H rate of pay safe harbor to determine affordability for purposes of section 4980H(b) for this employee for any month(s). Not for multi-employer arrangements. **2I** Non-calendar year transition relief does not apply after tax year 2016. Code **2I** is now reserved, per the IRS. Entries forwarded will not be passed to the IRS as presented.	
	<PrimaryZIP>	X(5) Fixed	Conditional See the Description column	The ZIP Code the employer used to determine affordability when offering an individual coverage health reimbursement arrangement (HRA). If <Offer Code> (14) contains the code: • 1L, 1M, 1N, or 1T, enter the ZIP Code for the primary residence location. • 1O, 1P, 1Q, or 1U, enter the ZIP Code for the primary work location. See rules: 1095C-075-01, 1095C-076-01, 1095C-076-02, 1095C-082-01.	1095-C, Part II

15.6 <EmployerCoveredIndividualGrp>

<EmployerCoveredIndividualGrp> subtags are required only for "covered individuals." A "covered individual" is: A person who had health insurance coverage under an eligible employer-sponsored, self-insured health insurance plan for at least one month of the reporting year. The covered individual may be an employee or an eligible dependent of the employee.

A separate <EmployerCoveredIndividualGrp> subtag is required for each covered individual, including the employee specified in the <Transmittal1095CDetail> tag if that employee was a covered individual. A <EmployerCoveredIndividualGrp> subtag identifies a covered individual's name, Social Security Number, and/or date of birth.

If any <EmployerCoveredIndividualGrp> subtags are included under an employee's <Transmittal1095CDetail> data, the <SelfInsuredInd> indicator tag in the <Transmittal1095CDetail> record must be Y.

If more than one covered individual is included under an employee's <Transmittal1095CDetail> record, and one of those individuals is the employee, then the employee's <EmployerCoveredIndividualGrp> and <CoveredIndividualMonth> tags must be before the <EmployerCoveredIndividualGrp> and <CoveredIndividualMonth> tags for the other covered individuals. The <CoveredIndividualMonth> subtag is nested within the <EmployerCoveredIndividualGrp> node and is discussed in the next section.

> **Note**: Don't send <EmployerCoveredIndividualGrp> tags for employees or others who were covered by insurance other than eligible employer-sponsored, self-insured health insurance.

These validation rules apply to Covered Individual records:

- In a Covered Individual record, at least one of SSN and DOB must be present.
- If a DOB is present in a Covered Individual record, then <CoveredIndividualName> information must be present.
- If <CoveredIndividualName> information is present, the either DOB or SSN must be present.
- If coverage is indicated for at least one month for a Covered Individual, and no DOB is present, then the corresponding SSN must be present.
- If coverage is indicated for at least one month for a Covered Individual, and no SSN is present, then the corresponding DOB must be present.

15.6 <EmployerCoveredIndividualGrp> Subtags					
Ref #	**Subtags**	**Format(Size) Fixed size?**	**Required? Entries allowed**	**Description**	**IRS Reference Form, Section, (Box #)**
15.6.1	<CoveredIndividualName>	Covered individual name information. See rules: 1095C-028-03, 1095C-035-01, 1095C-049			
15.6.1.1	<PersonLastName>	X(20) Variable	Required A-Z, a-z, hyphen, single space	Enter the covered individual's last name.	1095-C, PIII, (17a-22a)
15.6.1.2	<PersonFirstName>	X(20) Variable	Required A-Z, a-z, hyphen, single space	Enter the covered individual's first name.	1095-C, PIII, (17a-22a)
15.6.1.3	<PersonMiddleName>	X(20) Variable	Optional A-Z, a-z, hyphen, single space	Enter the covered individual's middle name, if applicable.	1095-C, PIII, (17a-22a)
15.6.1.4	<PersonSuffix>	X(6) Variable	Optional A-Z, a-z, hyphen, single space	Enter the covered individual's name suffix, if applicable, in letters only, no numbers.	1095-C, PIII, (17a-22a)

15.6 <EmployerCoveredIndividualGrp> Subtags					
Ref #	**Subtags**	**Format(Size) Fixed size?**	**Required? Entries allowed**	**Description**	**IRS Reference Form, Section, (Box #)**
15.6.2	<CoveredIndividualSSN>	X(9) Fixed	Conditional 0-9	Enter the covered individual's Social Security number without hyphens, such as: 999887777. SSN is required for covered individuals who are employees. Either SSN or DOB is required for covered individuals who are not employees. * These validation rules apply to SSN values: • Must be nine digits. • Must not contain alpha characters. • Must not be sequential numbers, either ascending or descending, such as 123456789, 234567890, 012345678, or 987654321. • Must not be all the same digits if the digits are ones, twos, threes, fours, fives, sixes, sevens, eights, or nines. Zero filling (000000000) or blank filling is allowed in this field in data sent to Dayforce; Dayforce does not send these values to the IRS. See rules: 1095C-028-03, 1095C-034-01, 1095C-035-01, 1095C-036-01, 1095C-040-02, 1095C-049	1095-C, PIII, (17b-22b)
15.6.3	<CoveredIndividualDOB>	yyyy-mm-dd Fixed	Conditional 0-9, hyphen	Enter the individual's date of birth. Use the yyyy-mm-dd format, such as 1969-01-09 for January 9, 1969. DOB is optional for covered individuals who are employees. Either DOB or SSN is required for covered individuals who are not employees. * These validation rules apply to DOB values: • Must not be in the future. • Must not be more than 120 years in the past. See rules: 1095C-034-01, 1095C-035-01, 1095C-036-01, 1095C-040-02, 1095C-041-03, 1095C-042-02	1095-C, PIII, (17c-22c)
* If the employer provides both SSN and DOB for a covered individual, Dayforce files both SSN and DOB with the IRS.					
15.6.4	<CoveredIndividualMonth>			See 15.6.4 <CoveredIndividualMonth>on page 62.	

15.6.4 <CoveredIndividualMonth>

The <CoveredIndividualMonth> node is separated into 12 subgroups to indicate whether a covered individual had health coverage during a specific month of the reporting year. The following table lists the 12 subgroups.

If a CI record is present, accompanying CIMON records for each month of the reporting year are required.

15.6.4 <CoveredIndividualMonth> Subgroups	
Ref #	**Subtags**
15.6.4.1	<JanInd>
15.6.4.2	<FebInd>
15.6.4.3	<MarInd>
15.6.4.4	<AprInd>
15.6.4.5	<MayInd>
15.6.4.6	<JunInd>
15.6.4.7	<JulInd>
15.6.4.8	<AugInd>
15.6.4.9	<SepInd>
15.6.4.10	<OctInd>
15.6.4.11	<NovInd>
15.6.4.12	<DecInd>

Each subgroup has one subtag named <CIMonthInd> that must be completed. For a flowchart on how to structure the subtags in the <CoveredIndividualMonth> node, see Figure 9 on page 31.

15.6.4 <CoveredIndividualMonth> - Monthly Subtag within each Subgroup					
Ref #	**Subtags**	**Format(Size) Fixed size?**	**Required? Entries allowed**	**Description**	**IRS Reference Form, Section, (Box #)**
	<CIMonthInd>	X(1) Fixed	Required Y or N	Indicate (Y/N) whether the individual had health coverage at least one day during the month being reported. See rules: 1095C-036-01, 1095C-040-02, 1095C-049	1095-C, PIII, (17e–22e)

Chapter 5

Correction and Replacement Data Requirements

When the ACA records are transmitted to the IRS, the IRS validates the data for the 1094-C (Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns) record, and the accompanying 1095-C (Employer-Provided Health Insurance Offer and Coverage) records.

If the IRS rejects the submission or accepts it with errors, Dayforce communicates the errors reported by the IRS to the customer. The customer must send the corrected data to Dayforce to file witSh the IRS.

If the customer finds errors, the customer can submit corrected data to Dayforce for Dayforce to file with the IRS.

This chapter primarily describes requirements for customers' error correction updates *after* original ACA data has been submitted.

In this Chapter

Corrections

Original Data and Corrected Data

After a customer has made its original ACA data submission to the Dayforce ACA filing service, any following submissions to Dayforce should be considered corrected data. These subsequent submissions may include updates, corrections, or new data not included in the first submission. In these corrections, the data must be flagged as corrected data. The Dayforce ACA service processes records correctly flagged as corrected data to provide Correction or Replacement data to the IRS according to IRS requirements.

Corrected Indicator

The Corrected Indicator (CorrectedInd) in a 1094-C or 1095-C detail record indicates whether that record is intended as original data or as corrected data to update original data.

If the Corrected Indicator in a record in an ACA submission that Dayforce receives after the original filing is:

- **Y**, the Dayforce ACA service processes that record and updates previously-filed data.
- **N**, the Dayforce ACA service does not process that record. Previously-filed data is not updated.

When a corrected 1095-C record is submitted after original filing, the 1094-C record that is included with the 1095-C is expected to have CorrectedInd = **N**, if no employer data was corrected.

Following sections of this chapter describe using the Corrected Indicator in various situations.

Submitting Corrections

A customer can submit corrected ACA data to Dayforce two ways:

- Submit data as described in this file spec, the same way original data was submitted but with the Corrected Indicators set appropriately for the corrections.
- Submit data using the CSV-formatted data files that Dayforce customer service can provide for the purpose.

ACA Transmission Statuses

The IRS acknowledgement of an ACA filing indicates one of the following statuses for each record in a submission. The Dayforce ACA service uses these statuses to manage ACA correction records to provide "Correction" or "Replacement" data to the IRS according to IRS requirements.

Status	Description
Accepted	All 1094-C and 1095-C data have been accepted by the IRS.
Rejected	All 1094-C and 1095-C data have been rejected by the IRS. Errors reported by the IRS are identified.
Accepted with Errors	1094-C Errors reported by the IRS are identified.
	1095-C Errors reported by the IRS are identified.
	1094-C and 1095-C Errors reported by the IRS are identified.

If a customer's ACA data is rejected or accepted with errors, Dayforce customer service informs the customer.

Acknowledgements for states: Unlike the IRS, states don't send acknowledgments. However, if information transmitted to the IRS contained errors and those errors were in the information transmitted to the states, then corrections must be sent to the IRS and states.

Complete Record Sets

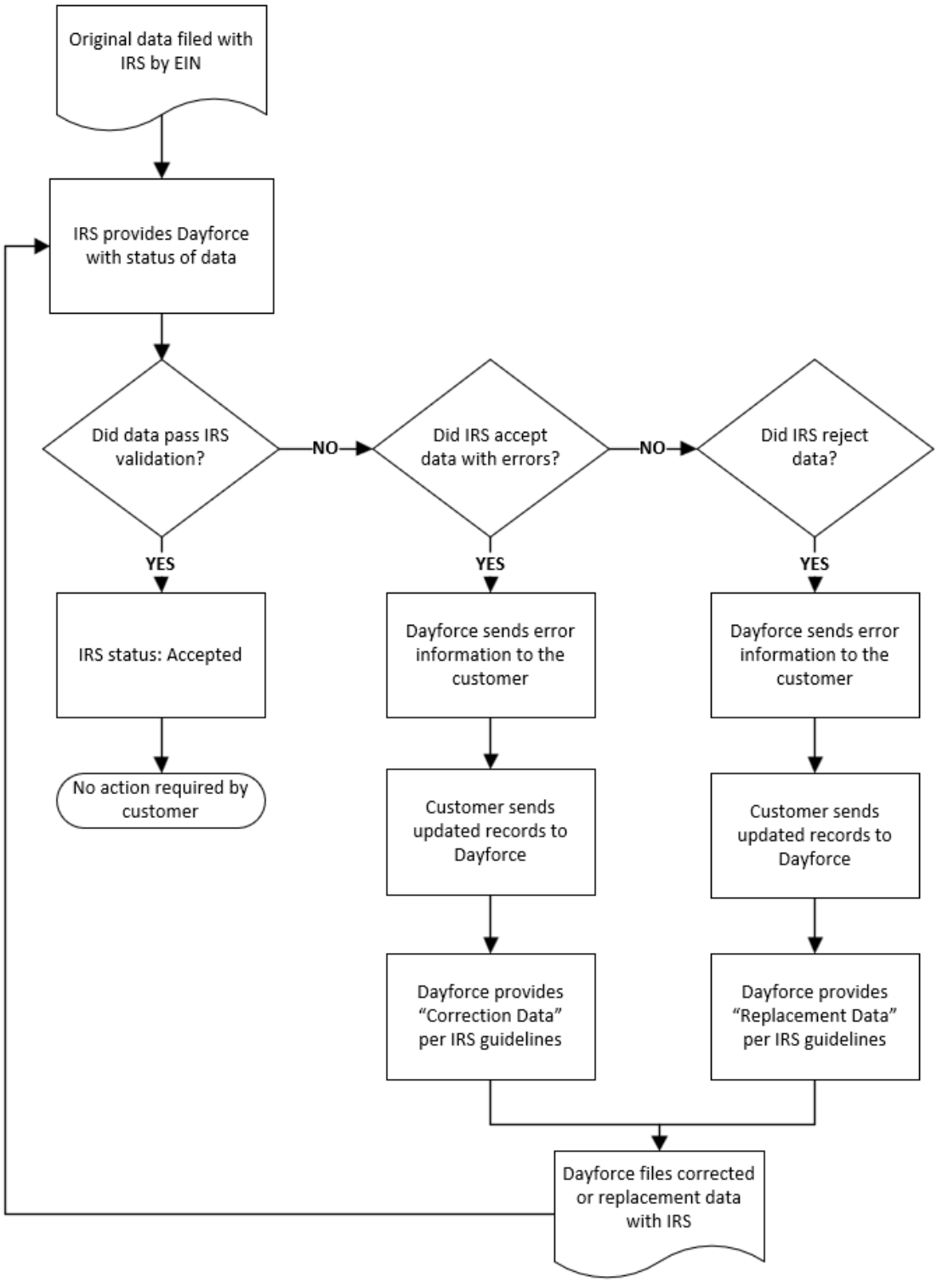
ACA data that customers send to Dayforce must be in complete sets of ACA files, whether the submission is original data or corrected data. A complete set of records includes 1094-C and associated 1095-C data. If a customer submits a correction to correct some 1095-C data for an FEIN but not all, then the submission need not include 1095-C data not being corrected.

Corrections Not Available on Print and Image Service

Customers who use the ACA print and image service can view "original" ACA data with Ready to File status through that service. If a customer corrects "original" ACA data before filing, the customer can see those corrections in the records viewable through the service.

Once ACA data is filed with the IRS, ACA records are no longer automatically updated in the print and image service. If the IRS reports errors in ACA data and the customer then makes the required corrections, the customer cannot see those corrections in the records viewable through the service.

Dayforce-IRS ACA Data Flow


Original data filed with IRS by EIN
IRS provides Dayforce with status of data
Did data pass IRS validation?
NO
Did IRS accept data with errors?
NO
Did IRS reject data?
YES
YES
YES
IRS status: Accepted
Dayforce sends error information to the customer
Dayforce sends error information to the customer
No action required by customer
Customer sends updated records to Dayforce
Customer sends updated records to Dayforce
Dayforce provides "Correction Data" per IRS guidelines
Dayforce provides "Replacement Data" per IRS guidelines
Dayforce files corrected or replacement data with IRS

Data Correction Scenarios

Corrections for 1094-C Only

The IRS acknowledgement of an ACA filing shows that the submission was Accepted with Errors at the 1094-C level.

- The data in the 1094-C detail record for the FEIN was rejected.
- All data in the 1095-C detail records for the employees of the FEIN was accepted.

The customer corrects all the reported errors, generates a new set of ACA files for the FEIN, and submits the correction files to Dayforce.

The CorrectedInd in the files submitted to correct:

- In the 1094-C detail record, CorrectedInd = **Y**.
- In the 1095-C detail records, CorrectedInd = **N**.

Corrections for 1095-Cs Only

The IRS acknowledgement of an ACA filing shows that the submission was Accepted with Errors at the 1095-C level.

- The data in the 1094-C detail record for the FEIN was accepted.
- At least some of the data in 1095-C detail records for employees was rejected.

The customer corrects all the reported errors, generates a new set of ACA files for the FEIN, and submits those correction files to Dayforce.

The CorrectedInd in the files submitted to correct:

- In the 1094-C detail record, CorrectedInd = **N**.
- In 1095-C detail records that were corrected, CorrectedInd = **Y**.
- If EMP records are included here that were not included in the first submission and are now to be newly filed with the IRS, CorrectedInd = **Y** in those records.
- If 1095-C detail records that were not corrected are included in the submission, CorrectedInd = **N** in those files.

Corrections for Both 1094-Cs and 1095-Cs

The IRS acknowledgement of an ACA filing shows that the submission was Accepted with Errors at the 1094-C and 1095-C levels.

- The data in the 1094-C detail record for the FEIN was rejected.
- At least some of the data in 1095-C detail records for employees was rejected.

The customer corrects all the reported errors, generates a new set of ACA files for the FEIN, and submits those corrected files to Dayforce.

The CorrectedInd in the files submitted to correct:

- In the 1094-C detail record, CorrectedInd = **Y**.
- In 1095-C detail records that were corrected, CorrectedInd = **Y**.
- If EMP records are included here that were not included in the first submission and are now to be newly filed with the IRS, CorrectedInd = **Y** in those records.
- If 1095-C detail records that were not corrected are included in the submission, CorrectedInd = **N** in those records.

Corrections for Rejected Submissions

The IRS acknowledgement of an ACA submission showed that the submission was Rejected altogether. No files were accepted at all. This happens if the number of errors that the IRS finds in the ACA filing exceeds an IRS-defined threshold. If this is the case, the IRS validates all the records submitted; the IRS acknowledgement to the submission includes all these errors.

The customer must correct the errors, generate a new set of ACA files for the FEIN, and submit those correction files to Dayforce. The resubmission must include all the records that were originally filed for the FEIN, not just the records with reported errors.

The CorrectedInd value in all the resubmitted 1094-C and 1095-C detail files should be **Y** if the record was corrected, or **N** if the record was not corrected.

Correction to Remove a 1095-C Record Already Filed

Once ACA data for an employee has been filed with the IRS (with or without errors), it cannot be deleted. However, the record of coverage can effectively be removed. Resubmit the 1095-C record with these changes:

- VoidInd = **Y**
- CorrectedInd = **Y**
- OfferCode = **1H** for all 12 months
- SafeHarborCode = **2A** for all 12 months
- No EmployerCoveredIndividualGrp or CoveredIndividualMonth tags

Appendix A

Sample ACA XML Files

The following pages provide two examples which illustrate how a Dayforce C-Series, XML file should be structured. Due to the space constraints of this guide, only the subtags for a few employees and covered individuals are shown for each FEIN. A dotted line is used for illustrative purposes to indicate where the remaining subtags would appear before the subtags for the next FEIN begins.

Example 1: This file contains data for two FEINs that are members of the same aggregated ALE group. Both FEINs have a designated government entity.

```
<?xml version="1.0" encoding="utf-8"?>
<Transmittal109495C xmlns="http://schemas.cts.ceridian.com">
  <Transmittal109495CDetail>
    <ReportingYear>2025</ReportingYear>
    <CorrectedInd>N</CorrectedInd>
    <EmployerInfoGrp>
      <EmployerName>Demo Company 1</EmployerName>
      <EIN>123456789</EIN>
      <EmployerAddressGrp>
        <AddressLine1>17390 Brookhurst Street</AddressLine1>
        <CityName>Fountain Valley</CityName>
        <StateName>CA</StateName>
        <ZIP>92708</ZIP>
      </EmployerAddressGrp>
      <ALEContactGrp>
        <ALEContactPersonName>
          <PersonLastName>Allen</PersonLastName>
          <PersonFirstName>Ronald</PersonFirstName>
          <PersonMiddleName>Eric</PersonMiddleName>
```

```
        <PersonSuffix>III</PersonSuffix>
      </ALEContactPersonName>
      <ContactPhoneNum>9999999999</ContactPhoneNum>
      <ContactEmail>ACAContact@Company.com</ContactEmail>
    </ALEContactGrp>
  </EmployerInfoGrp>
  <DGEInfoGrp>
    <DGEName>Designated Gvt Entity</DGEName>
    <DGEEIN>234567890</DGEEIN>
    <DGEAddressGrp>
      <AddressLine1>123 DGE Address</AddressLine1>
      <AddressLine2>Suite 11</AddressLine2>
      <CityName>Anytown</CityName>
      <StateName>CA</StateName>
      <ZIP>99222</ZIP>
      <ZIPExt>1234</ZIPExt>
    </DGEAddressGrp>
    <DGEContactGrp>
      <DGEContactPersonName>
        <PersonLastName>Goddard</PersonLastName>
        <PersonFirstName>Tia</PersonFirstName>
        <PersonMiddleName>Renee</PersonMiddleName>
      </DGEContactPersonName>
      <ContactPhoneNum>8888888888</ContactPhoneNum>
    </DGEContactGrp>
  </DGEInfoGrp>
  <Numof1095CSubmittedCount>5000</Numof1095CSubmittedCount>
  <AuthoritativeTransmittalInd>Y</AuthoritativeTransmittalInd>
  <AggregatedGroupMemberInd>Y</AggregatedGroupMemberInd>
  <QualifyingOfferMethodInd>Y</QualifyingOfferMethodInd>
  <Section4980HTransitionReliefInd>N</Section4980HTransitionReliefInd>
  <Offer98PctMethodInd>Y</Offer98PctMethodInd>
  <ALEMemberInfoGrp>
```

```
<JanALEMemberInfoMonthlyGrp>
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  <FTECountForALE>4000</FTECountForALE>
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  <AggregatedGroupInd>Y</AggregatedGroupInd>
</JanALEMemberInfoMonthlyGrp>
<FebALEMemberInfoMonthlyGrp>
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  <AggregatedGroupInd>Y</AggregatedGroupInd>
</FebALEMemberInfoMonthlyGrp>
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  <MinEssentialCoverageOfferInd>Y</MinEssentialCoverageOfferInd>
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</MarALEMemberInfoMonthlyGrp>
<AprALEMemberInfoMonthlyGrp>
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  <AggregatedGroupInd>Y</AggregatedGroupInd>
</AprALEMemberInfoMonthlyGrp>
<MayALEMemberInfoMonthlyGrp>
  <MinEssentialCoverageOfferInd>Y</MinEssentialCoverageOfferInd>
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  <TotalEmployeeCountForALE>5000</TotalEmployeeCountForALE>
  <AggregatedGroupInd>Y</AggregatedGroupInd>
</MayALEMemberInfoMonthlyGrp>
<JunALEMemberInfoMonthlyGrp>
  <MinEssentialCoverageOfferInd>Y</MinEssentialCoverageOfferInd>
  <FTECountForALE>4000</FTECountForALE>
```

```
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    <AggregatedGroupInd>Y</AggregatedGroupInd>
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  <JulALEMemberInfoMonthlyGrp>
    <MinEssentialCoverageOfferInd>Y</MinEssentialCoverageOfferInd>
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    <AggregatedGroupInd>Y</AggregatedGroupInd>
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  <AugALEMemberInfoMonthlyGrp>
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  <SepALEMemberInfoMonthlyGrp>
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  <OctALEMemberInfoMonthlyGrp>
    <MinEssentialCoverageOfferInd>Y</MinEssentialCoverageOfferInd>
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    <TotalEmployeeCountForALE>5000</TotalEmployeeCountForALE>
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  </OctALEMemberInfoMonthlyGrp>
  <NovALEMemberInfoMonthlyGrp>
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    <AggregatedGroupInd>Y</AggregatedGroupInd>
  </NovALEMemberInfoMonthlyGrp>
```

```
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      <AggregatedGroupInd>Y</AggregatedGroupInd>
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  </ALEMemberInfoGrp>
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  <StateID>102058061</StateID>
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```

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  </ALEMemberStateInfoGrp>
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  <StateID>118098052</StateID>
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    <JanALEMemberStateInfoMonthlyGrp>
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      <FTECountForALE>750</FTECountForALE>
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      <FTECountForALE>750</FTECountForALE>
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    <AprALEMemberStateInfoMonthlyGrp>
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      <TotalEmployeeCountForALE>750</TotalEmployeeCountForALE>
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```

```
<MayALEMemberStateInfoMonthlyGrp>
  <StateCode>NJ</StateCode>
  <FTECountForALE>750</FTECountForALE>
  <TotalEmployeeCountForALE>750</TotalEmployeeCountForALE>
</MayALEMemberStateInfoMonthlyGrp>
<JunALEMemberStateInfoMonthlyGrp>
  <StateCode>NJ</StateCode>
  <FTECountForALE>750</FTECountForALE>
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```
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      <FTECountForALE>750</FTECountForALE>
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    </DecALEMemberStateInfoMonthlyGrp>
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Example 2: This file contains data for two FEINs. The FEINs are not members of an aggregated ALE group. Neither FEIN has a designated government entity.

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Appendix B

U.S. State Codes

These two-letter state codes should always be in upper case (CAPITAL LETTERS).

U.S. State or Territory	Code
Alabama	AL
Alaska	AK
American Samoa	AS
Arizona	AZ
Arkansas	AR
Armed Forces Americas	AA
Armed Forces Europe	AE
Armed Forces Pacific	AP
California	CA
Colorado	CO
Commonwealth of the Northern Marianas Islands	MP
Connecticut	CT
Delaware	DE
District of Columbia	DC
Federated States of Micronesia	FM
Florida	FL
Georgia	GA
Guam	GU
Hawaii	HI
Idaho	ID
Illinois	IL
Indiana	IN
Iowa	IA
Kansas	KS
Kentucky	KY
Louisiana	LA
Maine	ME
Marshall Islands	MH

U.S. State or Territory	Code
Maryland	MD
Massachusetts	MA
Michigan	MI
Minnesota	MN
Mississippi	MS
Missouri	MO
Montana	MT
Nebraska	NE
Nevada	NV
New Hampshire	NH
New Jersey	NJ
New Mexico	NM
New York	NY
North Carolina	NC
North Dakota	ND
Ohio	OH
Oklahoma	OK
Oregon	OR
Palau	PW
Pennsylvania	PA
Puerto Rico	PR
Rhode Island	RI
South Carolina	SC
South Dakota	SD
Tennessee	TN
Texas	TX
Utah	UT
Vermont	VT
Virgin Islands	VI
Virginia	VA
Washington	WA
West Virginia	WV
Wisconsin	WI
Wyoming	WY

Appendix C

Canadian Province Codes

These two-letter province codes should always be in upper case (CAPITAL LETTERS).

Canadian Province	Code
Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
Newfoundland and Labrador	NL
Nova Scotia	NS
Northwest Territories	NT
Nunavut	NU
Ontario	ON
Prince Edward Island	PE
Quebec	QC
Saskatchewan	SK
Yukon	YT

Appendix D

Special Characters in XML

Certain “standard” characters are not valid for use in XML data fields. If these characters are used, the XML parser cannot process them causing the parser to return an error. For customers submitting XML data files, this means that those files cannot use the invalid characters, or the entire data file may be rejected.

The following table lists the invalid characters:

Character	Character Name	Escape Sequence
<	less than	<
>	greater than	>
&	ampersand	&
'	apostrophe	'
"	quotation mark	"

We recommend the following methods for removing any invalid characters from your file:

- Re-word data that uses invalid characters. For example, you can spell out the word “and” rather than use the ampersand (&), or remove apostrophes used to show possession (“Johns Bake Shop” rather than “John’s Bake Shop”).
- Replace instances of invalid characters in your data file with escape sequence characters.

The table above lists escape sequences that correspond to the invalid XML characters. If you replace the invalid characters in your data with these escape sequence characters, the Dayforce processing system will interpret these characters properly, and errors brought about by using invalid characters will not occur.

For example, if the Dayforce file processing system encounters the following line:

```
<company_name>Todd & Goldsmith LLC</companyname>
```

the system would be unable to process the ampersand (&) character and might reject the entire data file.

However, if the example is changed to:

```
<company_name>Todd &amp; Goldsmith LLC</companyname>
```

the system would process the file properly and not return an error for that line.

Notice that the ampersand character, while an invalid character for use in XML data files, is used in all the escape sequences. XML parsers use the ampersand as the start of an escape sequence,

and they expect the semicolon to occur at some point in that data field to complete the sequence. This means you may get a different error message when you use an ampersand improperly in your data file than you would when using other invalid characters.

Appendix E

Business Rules

The business rules referenced in this document can be found in the *ACA DTS Business Rules* document, located on the Dayforce Help Portal. To find the business rules document, go to help.dayforce.com/p/OtherDayforceProducts and search for "ACA Business Rules." Click *ACA DTS Business Rules C-Series File Specifications*. You can use the **Version** drop-down list to select the correct reporting year version.

Understanding the 1094-C and 1095-C Rules

1. Identify an IRS error number.
2. View the actual IRS text description of the rule.
3. Review the Explanation of the IRS Rule
4. Associate the rule with the 1094-C or 1095-C data element on the printed 1094-C or 1095-C forms ().
5. Associate the rule with the DTS ACA file specification.

Rejection of 1094-Cs or 1095-Cs

- A 1094-C is rejected if any rule in the 1094-C rules list is violated, or if all 1095-Cs are rejected.
- A 1095-C is rejected if any field in the 1095-C rules list is violated.

Shared rules

The rules labeled shared rules all relate to inconsistencies in Covered Individual data included in 1095-C data.

Appendix F

ACA C-Series Forms

For your reference, the following pages show Forms 1094-C and 1095-C for tax year 2025. For the most current version of these forms, see www.irs.gov.

Form 1094-C

120118

Form **1094-C**

Department of the Treasury
Internal Revenue Service

Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns

Go to *www.irs.gov/Form1094C* for instructions and the latest information.

☐ CORRECTED

OMB No. 1545-2251

2025

Part I Applicable Large Employer Member (ALE Member)

1 Name of ALE Member (Employer)			2 Employer identification number (EIN)
3 Street address (including room or suite no.)			
4 City or town	5 State or province	6 Country and ZIP or foreign postal code	
7 Name of person to contact			8 Contact telephone number
9 Name of Designated Government Entity (only if applicable)			10 Employer identification number (EIN)
11 Street address (including room or suite no.)			
12 City or town	13 State or province	14 Country and ZIP or foreign postal code	
15 Name of person to contact			16 Contact telephone number

For Official Use Only

17 Reserved . . . . . ☐

18 Total number of Forms 1095-C submitted with this transmittal . . . . .

19 Is this the authoritative transmittal for this ALE Member? If "Yes," check the box and continue. If "No," see instructions . . . . . ☐

Part II ALE Member Information

20 Total number of Forms 1095-C filed by and/or on behalf of ALE Member . . . . .

21 Is ALE Member a member of an Aggregated ALE Group? . . . . . ☐ **Yes** ☐ **No**

If "No," do not complete Part IV.

22 **Certifications of Eligibility (select all that apply):**

☐ **A.** Qualifying Offer Method ☐ **B.** Reserved ☐ **C.** Reserved ☐ **D.** 98% Offer Method

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and to the best of my knowledge and belief, they are true, correct, and complete.

Signature | Title | Date

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 61571A Form **1094-C** (2025) Created 5/21/25

120218

Form 1094-C (2025) Page 2

Part III ALE Member Information—Monthly

		(a) Minimum Essential Coverage Offer Indicator		(b) Section 4980H Full-Time Employee Count for ALE Member	(c) Total Employee Count for ALE Member	(d) Aggregated Group Indicator	(e) Reserved
		Yes	No				
23	All 12 Months	☐	☐			☐	
24	Jan	☐	☐			☐	
25	Feb	☐	☐			☐	
26	Mar	☐	☐			☐	
27	Apr	☐	☐			☐	
28	May	☐	☐			☐	
29	June	☐	☐			☐	
30	July	☐	☐			☐	
31	Aug	☐	☐			☐	
32	Sept	☐	☐			☐	
33	Oct	☐	☐			☐	
34	Nov	☐	☐			☐	
35	Dec	☐	☐			☐	

Form 1094-C (2025)

120316

Form 1094-C (2025) Page 3

Part IV **Other ALE Members of Aggregated ALE Group**

Enter the names and EINs of Other ALE Members of the Aggregated ALE Group (who were members at any time during the calendar year).

	Name	EIN		Name	EIN
36			51		
37			52		
38			53		
39			54		
40			55		
41			56		
42			57		
43			58		
44			59		
45			60		
46			61		
47			62		
48			63		
49			64		
50			65		

Form 1094-C (2025)

Form 1095-C

600120

Form **1095-C**
Department of the Treasury
Internal Revenue Service

Employer-Provided Health Insurance Offer and Coverage
Do not attach to your tax return. Keep for your records.
Go to *www.irs.gov/Form1095C* for instructions and the latest information.

☐ VOID
☐ CORRECTED

OMB No. 1545-2251
2025

Part I Employee			Applicable Large Employer Member (Employer)		
1 Name of employee (first name, middle initial, last name)	2 Social security number (SSN)		7 Name of employer		8 Employer identification number (EIN)
3 Street address (including apartment no.)			9 Street address (including room or suite no.)		10 Contact telephone number
4 City or town	5 State or province	6 Country and ZIP or foreign postal code	11 City or town	12 State or province	13 Country and ZIP or foreign postal code

Part II Employee Offer of Coverage — Employee's Age on January 1 — Plan Start Month (enter 2-digit number):

	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)													
15 Employee Required Contribution (see instructions)	$	$	$	$	$	$	$	$	$	$	$	$	$
16 Section 4980H Safe Harbor and Other Relief (enter code, if applicable)													
17 ZIP Code													

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 60705M Form **1095-C** (2025) Created 5/21/25

600220

Instructions for Recipient

You are receiving this Form 1095-C because your employer is an Applicable Large Employer subject to the employer shared responsibility provisions in the Affordable Care Act. This Form 1095-C includes information about the health insurance coverage offered to you by your employer. Form 1095-C, Part II, includes information about the coverage, if any, your employer offered to you and your spouse and dependent(s). If you purchased health insurance coverage through the Health Insurance Marketplace and wish to claim the premium tax credit, this information will assist you in determining whether you are eligible. If you or your family members are eligible for certain types of minimum essential coverage, you may not be eligible for the premium tax credit. For more information about the premium tax credit, see Pub. 974, Premium Tax Credit (PTC).

You may receive multiple Forms 1095-C if you had multiple employers during the year that were Applicable Large Employers (for example, you left employment with one Applicable Large Employer and began a new position of employment with another Applicable Large Employer). In that situation, each Form 1095-C would have information only about the health insurance coverage offered to you by the employer identified on the form. If your employer is not an Applicable Large Employer, it is not required to furnish you a Form 1095-C providing information about the health coverage it offered. In addition, if you, or any other individual who is offered health coverage because of their relationship to you (referred to here as family members), enrolled in your employer's health plan and that plan is a type of plan referred to as a "self-insured" plan, Form 1095-C, Part III, provides information about you and your family members who had certain health coverage (referred to as "minimum essential coverage") for some or all months during the year.

If your employer provided you or a family member health coverage through an insured health plan or in another manner, you may receive information about the coverage separately on Form 1095-B, Health Coverage. Similarly, if you or a family member obtained minimum essential coverage from another source, such as a government-sponsored program, an individual market plan, or miscellaneous coverage designated by the Department of Health and Human Services, you may receive information about that coverage on Form 1095-B. If you or a family member enrolled in a qualified health plan through a Health Insurance Marketplace, the Health Insurance Marketplace will report information about that coverage on Form 1095-A, Health Insurance Marketplace Statement.

TIP *Employers are required to furnish Form 1095-C only to the employee. As the recipient of this Form 1095-C, you should provide a copy to any family members covered under a self-insured employer-sponsored plan listed in Part III if they request it for their records.*

Additional information. For additional information about the tax provisions of the Affordable Care Act (ACA), the premium tax credit, and the employer shared responsibility provisions, visit *www.irs.gov/ACA* or call the IRS Healthcare Hotline for ACA questions (800-919-0452).

Part I. Employee

Lines 1–6. Part I, lines 1 through 6, reports information about you, the employee.

Line 2. This is your social security number (SSN). For your protection, this form may show only the last four digits of your SSN. However, the employer is required to report your complete SSN to the IRS.

Part I. Applicable Large Employer Member (Employer)

Lines 7–13. Part I, lines 7 through 13, reports information about your employer.

Line 10. This line includes a telephone number for the person whom you may call if you have questions about the information reported on the form or to report errors in the information on the form and ask that they be corrected.

Part II. Employer Offer of Coverage, Lines 14–17

Line 14. The codes listed below for line 14 describe the coverage that your employer offered to you and your spouse and dependent(s), if any. (If you received an offer of coverage through a multiemployer plan due to your membership in a union, that offer may not be shown on line 14.) The information on line 14 relates to eligibility for coverage subsidized by the premium tax credit for you, your spouse, and dependent(s). For more information about the premium tax credit, see Pub. 974.

1A. Minimum essential coverage providing minimum value offered to you with an employee required contribution for self-only coverage equal to or less than 9.5% (as adjusted) of the 48 contiguous states single federal poverty line and minimum essential coverage offered to your spouse and dependent(s) (referred to here as a Qualifying Offer). This code may be used to report for specific months for which a Qualifying Offer was made, even if you did not receive a Qualifying Offer for all 12 months of the calendar year. For information on the adjustment of the 9.5%, visit IRS.gov.

1B. Minimum essential coverage providing minimum value offered to you and minimum essential coverage NOT offered to your spouse or dependent(s).

1C. Minimum essential coverage providing minimum value offered to you and minimum essential coverage offered to your dependent(s) but NOT your spouse.

1D. Minimum essential coverage providing minimum value offered to you and minimum essential coverage offered to your spouse but NOT your dependent(s).

1E. Minimum essential coverage providing minimum value offered to you and minimum essential coverage offered to your dependent(s) and spouse.

1F. Minimum essential coverage NOT providing minimum value offered to you, or you and your spouse or dependent(s), or you, your spouse, and dependent(s).

1G. You were NOT a full-time employee for any month of the calendar year but were enrolled in self-insured employer-sponsored coverage for one or more months of the calendar year. This code will be entered in the All 12 Months box or in the separate monthly boxes for all 12 calendar months on line 14.

1H. No offer of coverage (you were NOT offered any health coverage or you were offered coverage that is NOT minimum essential coverage).

1I. Reserved for future use.

1J. Minimum essential coverage providing minimum value offered to you; minimum essential coverage conditionally offered to your spouse; and minimum essential coverage NOT offered to your dependent(s).

1K. Minimum essential coverage providing minimum value offered to you; minimum essential coverage conditionally offered to your spouse; and minimum essential coverage offered to your dependent(s).

1L. Individual coverage health reimbursement arrangement (HRA) offered to you only with affordability determined by using employee's primary residence ZIP code.

1M. Individual coverage HRA offered to you and dependent(s) (not spouse) with affordability determined by using employee's primary residence ZIP code.

1N. Individual coverage HRA offered to you, spouse, and dependent(s) with affordability determined by using employee's primary residence ZIP code.

1O. Individual coverage HRA offered to you only using the employee's primary employment site ZIP code affordability safe harbor.

1P. Individual coverage HRA offered to you and dependent(s) (not spouse) using the employee's primary employment site ZIP code affordability safe harbor.

1Q. Individual coverage HRA offered to you, spouse, and dependent(s) using the employee's primary employment site ZIP code affordability safe harbor.

1R. Individual coverage HRA that is NOT affordable offered to you; employee and spouse or dependent(s); or employee, spouse, and dependents.

1S. Individual coverage HRA offered to an individual who was not a full-time employee.

1T. Individual coverage HRA offered to employee and spouse (no dependents) with affordability determined using employee's primary residence ZIP code.

1U. Individual coverage HRA offered to employee and spouse (no dependents) using employee's primary employment site ZIP code affordability safe harbor.

1V. Reserved for future use.

1W. Reserved for future use.

1X. Reserved for future use.

1Y. Reserved for future use.

1Z. Reserved for future use.

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Part III Covered Individuals

If employer-provided, self-insured coverage, check the box and enter the information for each individual enrolled in coverage, including the employee. ☐

	(a) Name of covered individual(s) First name, middle initial, last name			(b) SSN or other TIN	(c) DOB (if SSN or other TIN is not available)	(d) Covered all 12 months	(e) Months of coverage											
							Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
18						☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
19						☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
20						☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
21						☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
22						☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
23						☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
24						☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
25						☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
26						☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
27						☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
28						☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
29						☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
30						☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐

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Line 15. This line reports the employee required contribution, which is the monthly cost to you for the lowest cost self-only minimum essential coverage providing minimum value that your employer offered you. For an individual coverage HRA, the employee required contribution is the excess of the monthly premium based on the employee's applicable age for the applicable lowest cost silver plan over the monthly individual coverage HRA amount (generally, the annual individual coverage HRA amount divided by 12). See the Instructions for Forms 1094-C and 1095-C for more details. The amount reported on line 15 may not be the amount you paid for coverage if, for example, you chose to enroll in more expensive coverage such as family coverage. Line 15 will show an amount only if code 1B, 1C, 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P, 1Q, 1T, or 1U is entered on line 14. If you were offered coverage but there is no cost to you for the coverage, this line will report "0.00" for the amount. For more information, including on how your eligibility for other healthcare arrangements might affect the amount reported on line 15, visit IRS.gov.

Line 16. This code provides the IRS information to administer the employer shared responsibility provisions. Other than a code 2C, which reflects your enrollment in your employer's coverage, none of this information affects your eligibility for the premium tax credit.

Line 17. This line reports the applicable ZIP code your employer used for determining affordability if you were offered an individual coverage HRA. If code 1L, 1M, 1N, or 1T was used on line 14, this will be your primary residence location. If code 1O, 1P, 1Q, or 1U was used on line 14, this will be your primary employment site. For more information about individual coverage HRAs, visit IRS.gov.

Part III. Covered Individuals, Lines 18–30

Part III reports the name, SSN (or TIN for covered individuals other than the employee listed in Part I), and coverage information about each individual (including any full-time employee and non-full-time employee, and any employee's family members) covered under the employer's health plan, if the plan is "self-insured." A date of birth will be entered in column (c) only if an SSN (or TIN for covered individuals other than the employee listed in Part I) is not entered in column (b). Column (d) will be checked if the individual was covered for at least one day in every month of the year. For individuals who were covered for some but not all months, information will be entered in column (e) indicating the months for which these individuals were covered. If there are more than 13 covered individuals, additional copies of page 3 may be used.

Glossary

Aggregated ALE Group	A group of ALE members that are treated as a single employer for ACA reporting. For a given month, an ALE member is considered to be a member of an Aggregated ALE Group if the ALE member is treated as a single employer with the other members of the group on any day of that calendar month.
Applicable Large Employer (ALE)	Any employer or a group of employers treated as an Aggregated ALE Group that employs an average of at least 50 full-time employees (including FTEs).
Applicable Large Employer Member (ALE Member)	A person or entity that is an ALE or each member of an Aggregated ALE Group.
authoritative transmittal	The Form 1094-C for an ALE member that contains *aggregate* employer-level data for processing.
covered individual	A person who had health insurance coverage under an eligible employer-sponsored, self-insured health insurance plan for at least one month of the reporting year. The covered individual may be an employee or an eligible dependent of the employee.
dependent	An employee's child, adopted child, or child placed for adoption with the employee, who is under the age of 26. For ACA reporting, the following individuals aren't considered as dependents: stepchildren, foster children, or children not residing in the U.S. or a contiguous country who aren't a U.S. citizen or national.
Designated Government Entity (DGE)	A person who is associated with a governmental unit that is an ALE Member and has been delegated ACA reporting responsibilities.
Form 1094-B (Transmittal of Health Coverage Information Returns)	IRS form used by the following entities to report the filer's FEIN and contact information that is required by the Affordable Care Act: • insurance companies to report individuals covered by fully-insured employer-sponsored group health plans • small employers with self-insured health plans

Form 1095-B (Health Coverage)	IRS form used by the following entities to report the employee-level detail (SSN, contact information, covered individuals, months of health coverage, etc.) that is required by the Affordable Care Act: • insurance companies to report individuals covered by fully-insured employer-sponsored group health plans • small employers with self-insured health plans
Form 1094-C (Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns)	IRS form used by the following entities to report the company-level detail (FEIN, contact information, employee counts, qualifying offer method, transition relief type, etc.) that is required by the Affordable Care Act: • large employers (ALEs) • employers who are members of an Aggregated ALE Group
Form 1095-C (Employer-Provided Health Insurance Offer and Coverage)	IRS form used by the following entities to report the employee-level detail (SSN, contact information, covered individuals, months of health coverage, etc.) that is required by the Affordable Care Act: • large employers (ALEs) • employers who are members of an Aggregated ALE Group
full-time employee	An employee who works an average of at least 30 hours per week in a calendar month.
full-time equivalent employee (FTE)	A combination of employees, each of whom individually work an average of less than 30 hours per week, but whom together are counted as the equivalent of a full-time employee solely for determining whether the employer is an ALE.
fully-insured health plan	A health plan where the employer contracts the management of the plan to a separate insurance entity and offers rates and plans to its employees based on that contract.
large employer	An employer with 50 or more full-time employees (including FTEs).
Limited Non-Assessment Period	A period during which an ALE member isn't subject to an assessable payment under section 4980H(a), and in certain cases section 4980H(b), for a full-time employee, regardless of whether health coverage is offered to the employee during that period.
Minimum Essential Coverage (MEC)	Health coverage provided under an eligible employer-sponsored plan.

minimum value	A health plan that pays at least a certain percentage (as defined by the IRS) of the total cost of medical services for a standard population.
multiemployer interim guidance	ACA guidelines that are specific to ALE members who are required by a collective bargaining agreement or a similar participation agreement to make contributions for some or all of their employees and their dependents to a multiemployer plan that offers affordable health care coverage and minimum value.
offer of health coverage	An employer's offer to an employee that provides the employee an opportunity to enroll in or decline health coverage at least once for each plan year.
qualifying offer	An offer of Minimum Essential Coverage (MEC) that meets the following guidelines: • The offer provides minimum value to one or more full-time employees for all months during the calendar year for which the employee was a full-time employee for whom a section 4980H assessable payment could apply. • The employee cost for employee-only coverage for each month doesn't exceed a certain percentage (as defined by the IRS) of the mainland single federal poverty line divided by 12. • The offer includes an offer of MEC to the employee's spouse and dependents (if applicable).
reporting ALE member	Each ALE member for which ACA data must be reported to the IRS.
safe harbor codes	Codes which indicate that under a specific regulation the employer will not be subject to an assessable payment under section 4980H(b) for the month, or that the health coverage offered will be treated as affordable for purposes of section 4980H(b).
self-insured health plan	A health insurance plan that is paid for by the employer. Instead of making a contract with an insurance company, the business acts directly with the medical industry, paying for employees' operations, procedures, and similar expenses.
small employer	An employer with less than 50 full-time employees (including FTEs).