



*It is the mission of the Personnel and Payroll Services Division to provide accurate and timely payroll assistance through high-quality customer service.*

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## Affordable Care Act: Form 1095-C Revision Process

The State of California is required to provide the Internal Revenue Service's Form 1095-C (Employer-Provided Health Insurance Offer and Coverage) to federally qualified full-time employees. This form details health coverage offered, if any, to employees and their dependents. In March, the PPSD Affordable Care Act (ACA) program staff met these requirements on behalf of the state by mailing 2019 Form 1095-Cs and revised 2016 Form 1095-Cs to all employees.

The ACA requires a revised Form 1095-C if an employee has had a change to information reported on the original Form 1095-C. Qualifying changes do not include social security number, name, or address. If California fails to file correct information, or fails to furnish an accurate recipient statement, the state may be subject to a penalty.

When departments make employee information updates on the ACA System, the ACA team will file a fully completed Form 1095-C including the corrected information, with an X in the "CORRECTED" checkbox. Then the team will provide a copy of the revised Form 1095-C to the employee. Please note:

- Revisions currently are only processed for the 2016 reporting year.
- Form 1095-C is for informational purposes only.
- Only employees who have had information corrected since the original issuance will receive a revised Form 1095-C.
- Revised Form 1095-Cs issue with a unique cover letter stating the form is a correction and giving directions to discard the original Form 1095-C.

For more information regarding the Form 1095-C revision process, contact the PPSD ACA Program at (916) 322-3770 or [acasupport@sco.ca.gov](mailto:acasupport@sco.ca.gov).

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