

STATE CONTROLLER'S OFFICE
PERSONNEL AND PAYROLL SERVICES DIVISION
P.O. BOX 942850
SACRAMENTO, CA 94250-5878

DATE: March 18, 2024

PERSONNEL LETTER #24-004
(Civil Service Only)

TO: All Agencies in the Uniform State Payroll System

FROM: Lisa Dean, Acting Chief
Personnel and Payroll Services Division

RE: AFFORDABLE CARE ACT 2023 1095-C INFORMATION

Under the Affordable Care Act (ACA), the State of California is required to furnish a statement to federally qualified full-time employees with information regarding the health coverage that was offered, if any, to the employee and their dependents, using IRS Form 1095-C, Employer-Provided Health Insurance Offer of Coverage. Employees who performed an average of 130 or more hours of service per month for any state entity during an applicable measurement period will be issued a 1095-C statement.

2023 FORM 1095-C DISTRIBUTION

The State Controller's Office (SCO) has completed the distribution of the 2023 Forms 1095-C to Civil Service employees. The 1095-Cs have been mailed to the employee's address listed in the Employment History database as of December 31, 2023.

- The SCO pre-printed the SCO address as the return address for all 1095-Cs.
- Undeliverable 1095-Cs returned to the SCO will be forwarded to the agency.
- Human Resources (HR) staff are responsible for forwarding any 1095-Cs returned by the SCO to the employee. HR staff should ensure that each employee's most current postal address is on file by having the employee submit a corrected Employee Action Request Form (STD. 686) or update the address through [Cal Employee Connect \(CEC\)](#), if available.

The SCO has provided a report of all employees who were mailed a 1095-C on ViewDirect and Mobius View.

- Report ID: PDA1782
- Report Name: 1095-C Issued

For inquiries specific to Personnel staff authorized to access ViewDirect and Mobius View, contact PPSD Decentralized Security by emailing dsa@sco.ca.gov. Refer to the [ViewDirect manual](#) or [Mobius View manual](#) for access and printing procedures.

1095-C BILLING

The SCO will not assess a fee for 1095-Cs this year.

PURPOSE OF THE FORM 1095-C

1095-Cs are for informational purposes only and are not required to file taxes to the Internal Revenue Service (IRS). Employees may use Form 1095-B from their health coverage provider, if applicable, to substantiate individuals (including dependents) who were enrolled in minimum essential coverage for at least one month during the preceding calendar year.

Employees may need the information provided on Form 1095-C to assist the IRS in determining eligibility for a premium tax credit for purchasing individual health coverage through a health benefits exchange, such as Covered California. The IRS will use information reported on the form to determine if the state is complying with the ACA's employer mandate.

For more information about the purpose of Form 1095-C and Form 1095-B, please see the ACA Frequently Asked Questions on CalHR's website: <https://www.calhr.ca.gov/employees/Pages/aca-new-health-care-forms.aspx>

REQUESTS FOR DUPLICATE 1095-Cs

HR staff must confirm that the employee is listed on the PDA1782 "ACA 1095-C Issued" report using ViewDirect or Mobius View, prior to requesting a duplicate 1095-C. Do not request a duplicate 1095-C for an employee who is not listed on the report.

There is currently no charge for duplicate 1095-Cs. To request a duplicate 1095-C:

1. Verify that the employee was issued a 1095-C by reviewing report PDA1782, "ACA 1095-C Issued" on ViewDirect or Mobius View.
2. If the employee was issued a 1095-C, request a duplicate from ACA Online Support by emailing acasupport@sco.ca.gov or by calling (916) 322-3770. Include the employee's full name and the last four digits of their Social Security Number in the request.

Duplicate 1095-Cs will be mailed directly to the address listed in the Employment History database as of December 31, 2023.

For questions regarding 1095-C distribution, replacement, or any other inquiries related to the ACAS, contact ACA Online Support by emailing acasupport@sco.ca.gov or by calling (916) 322-3770.

Contacts:

- Affordable Care Act (ACA) Email ACASupport@sco.ca.gov
- [Cal Employee Connect \(CEC\) - Help and Feedback](#)
- [ConnectHR - Help and Feedback](#)
- California Leave Accounting System (CLAS) Email CLAS@sco.ca.gov
- CS Escalation Email (HR Supervisors and Managers) PPSDOps@sco.ca.gov
- Decentralized Security Administration (DSA) & ViewDirect Access (916) 619-7234 or DSA@sco.ca.gov
- HR Suggestions Email (All HR Staff) PPSDHRSuggestions@sco.ca.gov
- Management Information Retrieval System (MIRS) Email PPSDMIRS@sco.ca.gov
- [Statewide Customer Contact Center](#) (916) 372-7200

SCO Key Initiatives:

- [Cal Employee Connect](#)
- [California State Payroll System Project](#)

Websites:

- [HR](#)
- [State Employees](#)

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