

## These Codes were Previously Reserved on the 2020 Instructions for Forms 1094-C and 1095-C

On Feb. 2, 2021, the Internal Revenue Service (IRS) [provided](#) two additional codes from Code Series 1, that can be used on [Form 1095-C](#), line 14, for reporting offers of individual coverage HRAs (ICHRA) under Section 6056. These codes were previously reserved on the [instructions for Forms 1094-C and 1095-C](#).

- **1T.** ICHRA offered to employee and spouse (no dependents) with affordability determined using employee's primary residence location ZIP code.
- **1U.** ICHRA offered to employee and spouse (no dependents) using employee's primary employment site ZIP code affordability safe harbor.

These additional codes may be used when an employer offers ICHRA coverage to an employee and his or her spouse, but not to any dependent children.

When the final forms and instructions for reporting under Section 6056 were released back in October 2020, they included eight additional codes in Code Series 1 (Codes 1L-1M) that may be used to report offers of ICHRA coverage.