BEATRICE CARDONA
WEN TANG

Re: Release: 2162
Service Requests: 100508
Error Reports: None
Programs: PPACAUT2 (new), PPKEYCHD, PPP781 (new)
Copy Members: CPLKGACA (new), CPWSRACA (new)
Include Members: PPPVACA1 (new), PPPVZACA (new)
DDL Members: IXACA00C (new), PPPVACA1 (new), PPPVZACA (new), TBACA00C (new)
Bind Members: None
CICS Maps: None
CICS Help: None
Forms: None
Table Updates: System Messages Table
Urgency: Date Mandated (see Timing of Installation below)

This release addresses the following Service Request:

Service Request 100508

Service Request 100508 asks for new data collection processes in PPS to address new IRS reporting requirements in 2016 (Forms 1094-C/1095-C).

Service Request 100508 provides the following background information:

The IRS instituted new reporting rules as part of the health care reform act, referred to as the Affordable Care Act (ACA). IRC section 4980H was added by the Health Care and Education Reconciliation Act of 2010 (HCERA) that was further amended by P.L. 112010. Under section 4980H, large employers (defined in section 1.1 below) must provide full-time employees with health insurance coverage or possibly face tax penalties. Failure to file properly and timely will result in return reporting penalties equal to $100 per return up to 1.5M total.

The health care coverage information reporting requirements are addressed in two new IRS code sections 6055 and 6056. The information obtained from this employer provided information will enable the IRS to identify employees who have essential minimum coverage or are eligible for such coverage through an employer. It will also give the IRS sufficient information about whether the coverage provides minimum value, as well as the cost of the coverage to the employee, in order to determine if the individual can qualify for premium tax credits or cost sharing subsidies.

The information reporting required under both code sections 6055 and 6066 was initially effective for CY 2014; however, transitional relief was announced in Notice 2013-45 that postponed the mandatory reporting to start with CY 2015 data to be reported in early 2016.

T.D. 9655, 2/10/2014, announced that the IRS issued final regulations under Code Sec. 4980H on the employer shared responsibility provisions under the ACA. As summarized in a Treasury press release, the final regulations state that employers with more than 100 employees can avoid the “shared
responsibility” penalties in 2015 by offering coverage to 70% of full-time employees. The threshold increases to 95% in 2016 and forward. “Shared responsibility” refers to the employer penalty for not providing coverage to full-time employees or providing coverage that is unaffordable and does not meet the minimum essential coverage required under section 4980H.

By the end of 2014 UC needs to have processes in place to collect the 2015 data that will be needed for reporting in early 2016.

**Cobol Programs**

**PPACAUT2 (new)**
PPACAUT2 is the utility routine for the PPPACA table. It handles key changes for the PPPACA table.

**PPKEYCHD**
PPKEYCHD handles EDB key changes and deletions. The program was modified to handle the key changes for the new PPPACA table by calling the utility routine, PPACAUT2.

**PPP781 (new)**
PPP781 extracts information that will be used for the ACA Employer Reporting process.

**Copy Members**

**CPLKGACA (new)**
CPLKGACA defines a linkage area for PPACAUT2.

**CPWSRACA (new)**
CPWSRACA defines a row of the PPPACA EDB table.

**Include Members**

**PPPVACA1 (new)**
PPPVACA1 is the record layout for PPPVACA1_ACA, a view of the PPPACA table.

**PPPVZACA (new)**
PPPVZACA is the record layout for PPPVZACA_ACA, a view of the PPPACA table.

**DDL Members**

**IXACA00C (new)**
IXACA00C contains DDL to create an index on the PPPACA table.

**PPPVACA1 (new)**
PPPVACA1 contains DDL to create the view, PPPVACA1_ACA, on the PPPACA table.

**PPPVZACA (new)**
PPPVZACA contains DDL to create the view, PPPVZACA_ACA, on the PPPACA table.

**TBACA00C (new)**
TBACA00C contains DDL to create the PPPACA table.

**TSACA00C (new)**
TSACA00C contains DDL to create the tablespace for the PPPACA table.
Beatrice Cardona, et al  
December 3, 2014

Table Updates

System Messages Table
The following messages have been added:

- KD013 PPACAUT2 MODULE ABNORMAL TERMINATION
- 78101 ERROR GETTING SCR CURRENT DATE
- 78102 ERROR IN PPTCTUTL CALL

Installation Instructions
A separate Installation Instructions document is provided for this release.

Test Plan
Please refer to Section 6 of the Technical Specifications document titled ‘Unit Testing Requirements’.

Timing of Installation
The timing of this release is date mandated. Please install the release and run the new extract process prior to running Monthly Maintenance to begin January 1, 2015. Please refer to the installation instructions for further details on the scheduling of the new extract process.

As usual, campuses are encouraged to install this release in as timely a fashion as possible.

Functional questions should be addressed to John Barrett at (510) 987-0903 or John.Barrett@ucop.edu.

For technical questions, please send e-mail to Alex.Tayag@ucop.edu, or call (510) 987-9094.

Alex Tayag