Service Request 100843
Affordable Care Act Reporting Phase II

Technical Specification

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## Version History

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1 Introduction

The Affordable Care Act added section 6056 to the Internal Revenue Code, which requires applicable large employers to file information returns with the IRS and provide statements to their full-time employees about the health insurance coverage the employer offered. ALE members that sponsor self-insured group health plans also are required to report information under section 6055 about the health coverage they provide.

1.1.1 Service Request 100843

Service Request 100843 requests for modifications needed to support the reporting requirements of IRS code sections 6055 and 6056. The new processes will utilize various data sources to produce the information needed to populate forms 1095-C and 1094-C.

2 Background

Release 2162 established a new monthly process that extracts information to be used for reporting for forms 1095-C and 1094-C.

3 Overview of System Modifications

3.1.1 Tax Processing and Reporting

A new annual process will be created to produce the information needed for reporting on Form 1094-C and Form 1095-C.

4 Design Considerations

4.1 Assumptions and Dependencies

- Coverage information is based on the monthly carrier files produced in PPS.
- Coverage information for some residents are provided through interface files produced by administrators at the campuses.
- Reporting is based on information from the EDB extracted during month end.

4.2 General Constraints

- Any corrections needed to the data produced from this reporting process will be done in ACA Web.

4.3 External Impact

The new annual process will create 3 interface files containing 1095-C data and partial 1094-C data. The interface files will be sent to ACA Web, a new system running at UCOP that will allow campuses to review and correct their 1095-C data. ACA Web will then create the interface files that will be sent to the print/mail vendor, UnifyHR.

5 Testing Considerations

The scope of testing will include the following:
6 Mainframe Design

6.1 Tax Processing and Reporting

6.1.1 Database Changes

6.1.1.1 PPCFH (new)
PPCFH contains carrier file header information. It indicates which monthly carrier files have been loaded in the carrier file tables.

6.1.1.1.1 DDL Members

6.1.1.1.1.1 TSCFH00C (new)
TSCFH00C contains DDL to create the tablespace for the PPCFH table.

6.1.1.1.1.2 TBCFH00C (new)
TBCFH00C contains DDL to create the PPCFH table.

6.1.1.1.1.3 IXCFH00C (new)
IXCFH00C contains DDL to create an index on the PPCFH table.

6.1.1.1.1.4 PPPVZCFH (new)
PPPVZCFH contains DDL to create the view, PPPVZCFH_CFH, on the PPCFH table.

6.1.1.2 Include Members

6.1.1.2.1 PPPVZCFH (new)
PPPVZCFH is the record layout for PPPVZCFH_CFH, a view on the PPCFH table.

6.1.2 PPCFE (new)
PPCFE contains employees’ coverage information from the carrier files.

6.1.2.1 DDL Members

6.1.2.1.1 TSCFE00C (new)
TSCFE00C contains DDL to create the tablespace for the PPCFE table.
6.1.1.2.1.2  TBCFE00C (new)
TBCFE00C contains DDL to create the PPPCFE table.

6.1.1.2.1.3  IXCFE00C (new)
IXCFE00C contains DDL to create an index on the PPPCFE table.

6.1.1.2.1.4  PPPVZCFE (new)
PPPVZCFE contains DDL to create the view, PPPVZCFE_CFE, on the PPPCFE table.

6.1.1.2.2 Include Members

6.1.1.2.2.1  PPPVZCFE
PPPVZCFE is the record layout for PPPVZCFE_CFE, a view on the PPPCFE table.

6.1.1.3  PPPCFD (new)
PPPCFD contains dependents’ coverage information from the carrier files.

6.1.1.3.1  DDL Members

6.1.1.3.1.1  TSCFD00C (new)
TSCFD00C contains DDL to create the tablespace for the PPPCFD table.

6.1.1.3.1.2  TBCFD00C (new)
TBCFD00C contains DDL to create the PPPCFD table.

6.1.1.3.1.3  IXCFD00C (new)
IXCFD00C contains DDL to create an index on the PPPCFD table.

6.1.1.3.1.4  PPPVZCFD (new)
PPPVZCFD contains DDL to create the view, PPPVZCFD_CFD, on the PPPCFD table.

6.1.1.3.2 Include Members

6.1.1.3.2.1  PPPVZCFD
PPPVZCFD is the record layout for PPPVZCFD_CFD, a view on the PPPCFD table.

6.1.1.4  PPHCE (new)
PPHCE contains employees’ health coverage summary by month.

6.1.1.4.1  DDL Members

6.1.1.4.1.1  TSHCE00C (new)
TSHCE00C contains DDL to create the tablespace for the PPHCE table.

6.1.1.4.1.2  TBHCE00C (new)
TBHCE00C contains DDL to create the PPHCE table.
6.1.1.4.1.3 IXHCE00C (new)
IXHCE00C contains DDL to create an index on the PPPHCE table.

6.1.1.4.1.4 PPPVZHCE (new)
PPPVZHCE contains DDL to create the view, PPPVZHCE_HCE, on the PPPHCE table.

6.1.1.4.2 Include Members

6.1.1.4.2.1 PPPVZHCE
PPPVZHCE is the record layout for PPPVZHCE_HCE, a view on the PPPHCE table.

6.1.1.5 PPPHCD (new)
PPPHCD contains dependents’ health coverage summary by month.

6.1.1.5.1 DDL Members

6.1.1.5.1.1 TSHCD00C (new)
TSHCD00C contains DDL to create the tablespace for the PPPHCD table.

6.1.1.5.1.2 TBHCD00C (new)
TBHCD00C contains DDL to create the PPPHCD table.

6.1.1.5.1.3 IXHCD00C (new)
IXHCD00C contains DDL to create an index on the PPPHCD table.

6.1.1.5.1.4 PPPVZHCD (new)
PPPVZHCD contains DDL to create the view, PPPVZHCD_HCD, on the PPPHCD table.

6.1.1.5.2 Include Members

6.1.1.5.2.1 PPPVZHCD
PPPVZHCD is the record layout for PPPVZHCD_HCD, a view on the PPPHCD table.

6.1.1.6 PPPAFE (new)
PPPAFE contains the form data used to populate the employee’s 1095-C form.

6.1.1.6.1 DDL Members

6.1.1.6.1.1 TSAFE00C (new)
TSAFE00C contains DDL to create the tablespace for the PPPAFE table.

6.1.1.6.1.2 TBAFE00C (new)
TBAFE00C contains DDL to create the PPPAFE table.

6.1.1.6.1.3 IXAFE00C (new)
IXAFE00C contains DDL to create an index on the PPPAFE table.
6.1.1.6.1.4 PPPVZAFE (new)
PPPVZAFE contains DDL to create the view, PPPVZAFE_AFE, on the PPPAFE table.

6.1.1.6.2 Include Members

6.1.1.6.2.1 PPPVZAFE
PPPVZAFE is the record layout for PPPVZAFE_AFE, a view on the PPPAFE table.

6.1.1.7 PPPAFI (new)
PPPAFI contains the form data used to populate the ‘Part III Covered Individuals’ section of the 1095-C form.

6.1.1.7.1 DDL Members

6.1.1.7.1.1 TSAFI00C (new)
TSAFI00C contains DDL to create the tablespace for the PPPAFI table.

6.1.1.7.1.2 TBAFI00C (new)
TBAFI00C contains DDL to create the PPPAFI table.

6.1.1.7.1.3 IXAFI00C (new)
IXAFI00C contains DDL to create an index on the PPPAFI table.

6.1.1.7.1.4 PPPVZAFI (new)
PPPVZAFI contains DDL to create the view, PPPVZAFI_AFI, on the PPPAFI table.

6.1.1.7.1.5 PPPVAFI1 (new)
PPPVAFI1 contains DDL to create the view, PPPVAFI1_AFI, on the PPPAFI table.

6.1.1.7.2 Include Members

6.1.1.7.2.1 PPPVZAFI (new)
PPPVZAFI is the record layout for PPPVZAFI_AFI, a view on the PPPAFI table.

6.1.1.7.2.2 PPPVAFI1 (new)
PPPVAFI1 is the record layout for PPPVAFI1_AFI, a view on the PPPAFI table.

6.1.2 Cobol Programs

6.1.2.1 PPP782 (new)
PPP782 loads the monthly carrier files into the DB2 carrier file tables. The carrier file tables will be used to summarize health coverage information for employees and dependents.

Inputs and Outputs

Inputs:
- Carrier File
Outputs:

- Database Tables: PPPCFH, PPPCFE, PPCFD
- Reports: Control Totals, Error and Warning Messages

PROCEDURE DIVISION

Initialization.

- Open input carrier file.
- Open report files.

Processing.

- Process each carrier file record.
  - If processing a carrier file header record (record type = LOW-VALUES), do the following:
    - Report coverage month in the control report.
    - Insert a PPPCFH row from information in the carrier file header record.
  - If processing an employee record (record type = 01) and plan code is one of the following ('CM', 'HB', 'KN', 'KS', 'P1', 'P2', 'SP', 'SU', 'WH'):
    - Insert a PPPCFE row from information in the employee record.
    - Increment number of CFE rows inserted.
  - If processing a dependent record (record type = 02) and plan code is one of the self-insured plans ('CM', 'SU'):
    - Insert a PPCFSD row from information in the dependent record.
    - Increment number of CFD rows inserted.
  - If processing a carrier file trailer record (record type = HIGH-VALUES), do the following:
    - Report record count from trailer record in the control report.

Wrap-up.

- Report the following in the control report.
  - Carrier file records read
  - CFE rows inserted
  - CFD rows inserted
- Close files used.
  - Carrier file
  - Report file

6.1.2.2 PPP783 (new)

PPP783 summarizes health coverage information for employees and dependents. It uses the information in the DB2 carrier file tables to determine coverage.

Inputs and Outputs

Inputs:

- Run specification card
- Database Tables: PPPCFE, PPCFD
Outputs:

- Database Tables: PPPHCE, PPPHCD
- Reports: Control Totals, Error and Warning Messages

PROCEDURE DIVISION

Initialization.

- Open report files.
- Validate run specification card
- Open CFE cursor
  - Select all CFE rows ordered by employee ID, coverage month, and coverage effective date

Processing.

- Process CFE cursor.
  - Process all CFE rows for an employee
    - Move the plan code of the employee coverage record (CFE) to the appropriate month.
    - Some employee coverage records (CFE) may cover more than one month because of processing delays. Flag the appropriate months in these cases.
    - After processing all the CFE records for an employee, Insert a PPPHCE row from information gathered.
    - If employee had self-insured coverage (‘CM’ or ‘SU’) for any month, process the employee’s dependent coverage records (CFD). (refer to “Process Dependents.” below)

- Process Dependents.
  - Open CFD cursor
    - Select all CFD rows ordered by employee ID, dependent number, coverage month, and dependent coverage effective date
  - Process all CFD rows for a dependent (distinct employee ID, dependent number)
    - Move the plan code of the dependent coverage record (CFD) to the appropriate month.
    - Some dependent coverage records (CFD) may cover more than one month because of processing delays. Flag the appropriate months in these cases.
    - After processing all the CFD records for a dependent, Insert a PPPHCD row from information gathered.

Wrap-up.

- Report the following in the control totals report.
  - Spec card used in processing
  - Count of HCE records by plan / month
  - Count of HCD records by plan / month
  - CFE records processed
  - CFD records processed
  - HCE rows inserted
  - HCD rows inserted
6.1.2.3 PPP784 (new)

PPP784 processes the Residents file and updates the health coverage information for employees in the file.

**Inputs and Outputs**

**Inputs:**
- Run specification card
- Residents File
- Database Tables: PPPHCE, PPPPAY

**Outputs:**
- Database Tables: PPPHCE
- Reports: Report Messages and Totals

**WORKING-STORAGE**

Format of input record:

```plaintext
01 MED-RES-FILE-IN-REC.
   05 MED-RES-EMPLOYEE-ID             PIC X(09).
   05 MED-RES-ENROLLED-JAN          PIC X(01).
   05 MED-RES-ENROLLED-FEB          PIC X(01).
   05 MED-RES-ENROLLED-MAR         PIC X(01).
   05 MED-RES-ENROLLED-APR          PIC X(01).
   05 MED-RES-ENROLLED-MAY         PIC X(01).
   05 MED-RES-ENROLLED-JUN           PIC X(01).
   05 MED-RES-ENROLLED-JUL           PIC X(01).
   05 MED-RES-ENROLLED-AUG         PIC X(01).
   05 MED-RES-ENROLLED-SEP         PIC X(01).
   05 MED-RES-ENROLLED-OCT         PIC X(01).
   05 MED-RES-ENROLLED-NOV           PIC X(01).
   05 MED-RES-ENROLLED-DEC         PIC X(01).
```

The spec card for PPP784 will have reporting year and an indicator to determine whether it should be run in report only mode or if updates should be done.

```plaintext
01 SPEC-CARD.
   05 SPEC-CARD1.
      10 SPEC-PROG-ID                   PIC X(11).
      10 FILLER                              PIC X(01).
      10 SPEC-TAX-YEAR                 PIC X(04).
      10 FILLER                              PIC X(01).
      10 SPEC-RUN-MODE                PIC X(01).
      10 FILLER                              PIC X(62).
```

`**** FORMAT FOR SPEC PPP784 SPEC CARD
/*/ CC 1- 11 PPP784-SPEC
/*/ CC 12 SPACE
/*/ CC 13-16 REPORTING TAX YEAR YYYY
/*/ CC 17 SPACE
/*/ CC 18 RUN OPTION - 'R' - REPORT ONLY, 'U' - UPDATE`
PROCEDURE DIVISION

Validate all fields on spec card and give error message if not correct.

For each record in the input file, PPP784 will validate the enroll indicator. If indicator is not ‘y’, ‘n’ or spaces, it will be written to an error report. (move ‘INPUT DATA INCORRECT FOR *MONTH’ toPPP7841-ERROR-DESC). Add 1 to WS-NUM-OF-RECS-ERROR.

The error report will include employee-id, a description of the error, the value of the input file, and optionally the value of the health plan in PPPHMC.

Look up SSN in PPPPAY.

EXEC SQL
SELECT
   SOC_SEC_NUM
INTO
   :SOC-SEC-NUM
FROM PPPVZPAY_PAY
WHERE EMPLOYEE_ID = :WS-EMPLOYEE-ID
END-EXEC.

If employee-id is not found, it will be written to the error report. (Move ‘EMPLOYEE NOT IN PPPPAY’ toPPP7841-ERROR-DESC. Add 1 to WS-NUM-NOT-IN-PPPPAY.

Select employee-id and reporting year from PPPHCE.

EXEC SQL
SELECT
   ENROLLED_JAN,
   ENROLLED_FEB,
   ENROLLED_MAR,
   ENROLLED_ARP,
   ENROLLED_MAY,
   ENROLLED_JUN,
   ENROLLED_JUL,
   ENROLLED_AUG,
   ENROLLED_SEP,
   ENROLLED_OCT,
   ENROLLED_NOV,
   ENROLLED_DEC
INTO
   :ENROLLED-JAN,
   :ENROLLED-FEB,
   :ENROLLED-MAR,
   :ENROLLED-APR,
   :ENROLLED-MAY,
If not found, the record will be inserted to PPPHCE.
For each month, check the enroll indicator in the input file and set the enrolled field in PPPHCE to either “MR” or spaces as follows:

IF MED-RES-ENROLLED-JAN = 'Y'
    MOVE 'MR' TO ENROLLED-JAN
ELSE
    IF MED-RES-ENROLLED-JAN = 'N' OR SPACES
        MOVE SPACES TO ENROLLED-JAN
    END-IF.
    :
    :
    :
    IF MED-RES-ENROLLED-DEC = 'Y'
        MOVE 'MR' TO ENROLLED-DEC
    ELSE
        MOVE SPACES TO ENROLLED-DEC
    END-IF.

Use reporting year from spec card and SSN from PPPPAY and insert to PPPHCE:

EXEC SQL
    INSERT INTO PPPVZHCE_HCE
        (EMPLOYEE_ID ,
        REPORTING_YEAR,
        SSN,
        ENROLLED_JAN,
        ENROLLED_FEB,
        ENROLLED_MAR,
        ENROLLED_APR,
        ENROLLED_MAY,
        ENROLLED_JUN,
        ENROLLED_JUL,
        ENROLLED_AUG,
        ENROLLED_SEP,
        ENROLLED_OCT,
        ENROLLED_NOV,
        ENROLLED_DEC)
    VALUES
        (:WS-EMPLOYEE-ID,
        :REPORTING-YEAR,
        :SSN,
        :ENROLLED-JAN,
        :ENROLLED-FEB,
        :ENROLLED-MAR,
        :ENROLLED-APR,
If employee is already in PPPHCE, compare what is in PPPHCE and what is in the input file for each month as follows:

```sql
IF MED-RES-ENROLLED-JAN = 'Y'
    IF ENROLLED-JAN = SPACES
        MOVE 'MR' TO ENROLLED-JAN
        MOVE 'Y' TO WS-UPDATE-SW
    END-IF
    ELSE
        IF ENROLLED-JAN = 'MR'
            MOVE 'MISMATCHED DATA FOR JANUARY '
            TO PPP7841-ERROR-DESC
            MOVE MED-RES-ENROLLED-JAN TO PPP7841-INPUT-ENROLL-IND
            MOVE ENROLLED-JAN TO PPP7841-TABLE-ENROLL-IND
            PERFORM 40000-WRITE-CONTROL-REPORT
            MOVE 'Y' TO WS-WARNING-SW
        END-IF
    END-IF.
```

After checking all months for an employee, if WS-WARNING-SW = "Y", add 1 to WS-NUM-OF-RECS-WARNING

If no mismatches found, update PPPHCE:

```sql
EXEC SQL
UPDATE PPPVZHCE_HCE
SET ENROLLED_JAN = :ENROLLED-JAN,
    ENROLLED_FEB = :ENROLLED-FEB,
    ENROLLED_MAR = :ENROLLED-MAR,
    ENROLLED_APR = :ENROLLED-APR,
    ENROLLED_MAY = :ENROLLED-MAY,
    ENROLLED_JUN = :ENROLLED-JUN,
    ENROLLED_JUL = :ENROLLED-JUL,
    ENROLLED_AUG = :ENROLLED-AUG,
    ENROLLED_SEP = :ENROLLED-SEP,
    ENROLLED_OCT = :ENROLLED-OCT,
    ENROLLED_NOV = :ENROLLED-NOV,
    ENROLLED_DEC = :ENROLLED-DEC
WHERE EMPLOYEE_ID = :WS-EMPLOYEE-ID
END-EXEC.
```

At end of input file, print record count lines:

```sql
01 PPP7841-COUNT-LINE.
   05 FILLER PIC X(1) VALUE SPACES.
   05 PPP7841-DESC PIC X(35) VALUE SPACES.
   05 FILLER PIC X(05) VALUE SPACES.
   05 PPP7841-COUNT PIC Z(8)9 VALUE SPACES.
   05 FILLER PIC X(83) VALUE SPACES.
```
Write one line each for PPP7841-DESC and corresponding PPP7841-COUNT where
PPP7841-DESC = NBR RECORDS READ
NBR RECORDS UPDATED
NBR RECORDS INSERTED
NBR RECORDS WITH WARNING
WS-NUM-OF-RECS-ERROR

6.1.2.4 PPP786 (new)

PPP786 creates data that will be presented on the 1095-C forms. Two new tables have been created to store this data, PPPAFE (for storing employee form data) and PPPAFI (to store employee and dependent data for Part III of the form).

Inputs and Outputs

Inputs:
- Specification Card
- Database tables: PPPACA, PPHCE, PPPhcd, PPPPER, PPPPAY, PPPHME

Outputs:
- Database tables: PPPAFE, PPPAFI
- Reports (3): Included Report, Excluded Report, Missing Codes Report

WORKING-STORAGE

Create an internal table of 96 occurrences to contain all possible combinations of the following variables and their applicable 1095-C form line 14 and form line 16 codes:
- Offered Coverage (Y or N)
- Enrolled in Coverage (Y or N)
- Enrolled in CM or SU (Y or N)
- FT-PT-UM (FT, PT, UM, or blank)
- Hired mid-month (Y or N)
- Separated in a previous month (Y or N)

Line 14 Value (1A, 1E, 1G, 1H)
Line 16 Value (2A, 2B, 2C, 2D, 2G)

Declare cursors for:
- PPPPER fetch
- PPHCHI fetch

PROCEDURE DIVISION

Initialization:
- Initialize employee level fields
- Open the PER cursor
- Read and edit the specification card
- Spec Prog ID must match, year must be numeric
- Using the spec card year, derive the previous tax year, the first calendar day of each month, and the last calendar day of each month

- Write the report headers

**Perform Employee-level Processing Loop:** Process each employee in the PER cursor until end-of-cursor.

Bypass the processing of employees that were separated in a year previous to the current reporting year. Write a record on the Exclude report

- Initialize employee level fields
- Exit this iteration of the employee loop

Get citizen-code.

If citizen-code = ‘X’, bypass the processing of this employee

- Write a record on the Exclude report
- Initialize employee level fields
- Exit this iteration of the employee loop

Get home-department from PPPHME for use in the Included report

Get row from PPPHCE for the employee

**Perform month loop 12 times**, once for each row in the PPPACA table.

Get a row (month) from the PPPACA table for the reporting year

**Determine if employee was offered coverage this month**

(If BELI-IND = 1, 2, 3, 4, P OR CTO-OSC = 446 and Primary-title-code is not in IC2-campus-constants)

- AND the beli effective date from PPPACA table for the month is <= the first day of the month
- AND the hire-date from PPPACA table for the month <= the first day of the month
- AND the separation-date >= the first day of the month

Then set a flag that represents OFFER to Y

If the Beli effective date is greater than the first day of the month, then use the beli indicator from the previous month.

If processing January AND (the beli effective date <= the first day of the processing month) OR (the beli indicator = ? AND the beli effective date <= the first day of the current processing month AND the separate-date = first day of the month, then get/use the beli indicator from December of the previous tax year from the PPPACA table.

**Determine if the employee is enrolled in coverage and if their plan is a self-insured plan**

If the value in PPHHE table for the month is greater than spaces, and (BELI effective date <= the first day of the month OR the Offered-flag = Y for the same month, then a flag representing Enrolled status to Y.

If the plan in the PPPHCE for the month is either CM or SU and the employee was not separated in a previous month, set a flag representing self-insured-coverage to Y. Otherwise, set the flag to N.

**Determine if the employee is part-time, full-time, or unmeasured**

If Secondary-Status-Qualifier-Code from PPPACA table is = 51, 61, 63, 71, 73, 76, 78 and the Secondary-Status-Qualification-Date <= the last day of the current month, then set a flag to indicate the employee is full time.
If Secondary-Status-Qualifier-Code from PPPACA table is = 62, 64, 72, 74, 75, 77, 52 and the Secondary-Status-Qualification-Date <= the last day of the current month, then set a flag to indicate the employee is part time.

If Secondary-Status-Qualified-Code = 71, 72, 75, 76 AND the Secondary-Status-Qualifier-Date > the last day of the current processing month, then set a flag to indicate that the employee is full time.

If Secondary-Status-Qualified-Code = 73, 74, 77, 78 AND the Secondary-Status-Qualifier-Date > the last day of the current processing month, then set a flag to indicate that the employee is part time.

If Secondary-Status-Qualified-Code = 63 64 51 AND the Secondary-Status-Qualifier-Date > the last day of the current processing month, then set a flag to indicate that the employee is unmeasured.

If Secondary-Status-Qualifier-Code = 99 AND the Secondary-Status-Qualifier-Year > the current tax reporting year, then for November or December use the internal table for variables/codes entry found during the search for October.

If Secondary-Status-Qualifier-Code from PPPACA table = spaces, then set a flag to indicate the employee is unmeasured.

Determine if the employee was hired any time after the first day of the current month.

If the employee was hired current month and it was after the first day of the month, set a flag representing Hired-mid-month to Y. Otherwise, set the flag to N.

Determine if the employee is separated.

If the employee was separated in a previous month, set a flag representing employee separation to Y, otherwise set the flag to N.

Table Lookup

Using the 5 flags that were set above, search the internal variables/codes table looking for a match on the following derived variables with the table values to obtain Line 14 and Line 16 codes for the reporting month:

- Offered Coverage
- Enrolled in Coverage
- FT, PT, UM
- Hired mid-month
- Separated this month

End-perform month loop

If no PPPACA Rows were found:

- Write a record on the Exclude report
- Stop processing this employee and exit this iteration of the employee-level loop

Determine if employee is still reportable and make adjustments

If at least one month has a derived code for line 14

- Add cost to line 15 if applicable
- Check line 14 code to determine if codes 1A and 1G exist on a form for each employee. If so, convert the 1G codes 1E.
- Check for blanks in line 14. If found, replace with ‘??’.
- Insert a row in the PPPAFE table
• If the employee has self-insured coverage, insert a row in the PPPAFI table for the employee and each dependent
• Write a record on the Included report

If no codes have been derived for line 14:
• Write a record on the Exclude report
• Initialize employee level fields
• Process the next employee in the employee loop (PPPPER cursor)

If only 1H, 1E or spaces were derived for the entire year and they employee was not full-time for any month of the year, then do not create form data for this employee.

If both codes 1A and 1G were derived for a year for a given employee, then change all of the 1G codes to 1E.

If an employee has a blank secondary-status-qualifier-code first part of the year and enrolled in a self-insured plan, and then later in the same year becomes measured as part time, then change all 12 months to 1G for line 14 and spaces for line 16.

If employee has blank secondary-status-qualifier-code all year, offered coverage, and enrolled in a self-insured plan, then change all of the derived codes from 1G to 1A/2C.

Change codes from 1E to 1G for months when a part time employee opted out following subsequent enrollment in SU or CM.

If line 14 has 1G all year, then blank out line 16 codes

Move amounts to Line 15 when Line 14 is 1E:
When 1E and enrolled in plan P1, move 10.16 to line 15
When 1E and enrolled in plan P2, move 20.00 to line 15
When 1E and not enrolled in either P1 or P2, move 0 to line 15

If any line 14 is blank, move ?? to the line 14 month and write a record on the Incomplete Report

Insert a row on the PPPAFE table

For the employee and for each dependent with a row in table PPPHCD, insert a row on the PPPAFI table if the employee was enrolled in SU or CM for that month AND if the employee was not separated in a previous month by moving value ‘X’ to each month enrolled.

**End-Perform Employee-level Processing Loop**

At end-of-job, close the report files and display record counts to sysout.

6.1.2.5  **PPP787 (new)**

PPP787 creates the interface file containing employee counts by month. This file will be used to populate the “Total Employee Count for ALE Member” in Part III of the 1094-C form.

**Inputs and Outputs**

Inputs:
• Run specification card
• Database Tables: PPPCCR, PPPACA

Outputs:
• Tab-delimited interface file
• Report: Employee Counts
PROCEDURE DIVISION

- Get campus location from PPPCCR.
- Read and edit the run specification card. Tax year must be numeric.
- Get employee counts by month by looping 12 times (Jan to Dec)
  - Set-up host variables used in query:
    - WS-EXTRACT-DATE = \(<\text{Tax year}>-<\text{Month from loop}>-<01>
    - WS-NEXT-MONTH-EXTRACT-DATE = WS-EXTRACT-DATE + 1 month
  - Get count for the month using query below:
    - `SELECT COUNT (DISTINCT EMPLOYEE_ID)
      INTO :WS-MONTH-TOTAL-COUNT
      FROM PPPVACA1_ACA
      WHERE EXTRACT_DATE = :WS-EXTRACT-DATE
      AND HIRE_DATE < :WS-NEXT-MONTH-EXTRACT-DATE
      AND (SEPARATE_DATE >= EXTRACT_DATE OR
           SEPARATE_DATE = :WS-LOW-VALUE-DATE)`
    - Save count to working storage for populating interface file and report.
  - Write record counts to interface file (tab-delimited).
  - Write record counts to report file.

6.1.2.6 PPP788 (new)

PPP788 creates the interface files to ACA Web. These interface files contain the data needed to populate form 1095-C.

Inputs and Outputs

Inputs:
- Run specification card
- Database Tables: PPPCCR, PPPAFE, PPPAFI, PPPPER, PPPPAY, PPFPAD, PPFPCT, PPPHME

Outputs:
- ACA Web AFE Interface File (Employee)
- ACA Web AFI Interface File (Covered Individuals)
- Report: Record Totals

PROCEDURE DIVISION

- Get campus location from PPPCCR.
- Read and edit the run specification card. Tax year must be numeric.
- Loop through all PPPAFE rows
  - Write record to ACA Web AFE Interface File (Employee)
  - Increment count for AFE records written
• Loop through all PPPAFI rows
  o Write record to ACA Web AFI Interface File (Covered Individuals)
  o Increment count for AFI records written

• Write record counts of AFE and AFI to report file.

6.1.3 **Copy Members**

6.1.3.1 **CPWSXIC2**
CPWSXIC2 contains several installation constants. Add a new field to allow campuses to specify title codes under CTO 446 that are treated as not having an offer of coverage during reporting.

6.1.4 **UPAY Forms**

6.1.4.1 **UPAY940 – PPP783 Run Specification**
UPAY940 contains the layout for the run specification for program PPP783. The run specification record controls the tax reporting year (YYYY) used in the program.

6.1.4.2 **UPAY941 – PPP784 Run Specification**
UPAY941 contains the layout for the run specification for program PPP784. The run specification record controls the tax reporting year (YYYY) and the run mode (‘R’ for reporting mode and ‘U’ for update mode) used in the program.

6.1.4.3 **UPAY942 – PPP786 Run Specification**
UPAY942 contains the layout for the run specification for program PPP786. The run specification record controls the tax reporting year (YYYY) used in the program.

6.1.4.4 **UPAY943 – PPP787 Run Specification**
UPAY943 contains the layout for the run specification for program PPP787. The run specification record controls the tax reporting year (YYYY) used in the program.

6.1.4.5 **UPAY944 – PPP788 Run Specification**
UPAY944 contains the layout for the run specification for program PPP788. The run specification record controls the tax reporting year (YYYY) used in the program.

6.1.5 **Control Table Updates**

6.1.5.1 **CTL Database**
UPAY forms are included with the requirements document and will contain detailed CTL update transactions. These will be keyed by the programmer and applied to the CTL database by running program PPP004.

6.1.5.1.1 **PPPMSG System Messages Table**
PPPMSG contains the message text, severity, and reporting requirements for error and warning messages. Add the following messages to the table.
7 Unit Testing Requirements

7.1 Tax Processing and Reporting

7.1.1 PPP782

7.1.1.1 Process a monthly carrier file through PPP782. Count the number of record type “01” records in the carrier file for plan “CM” (item A). Count the number of record type “02” records in the carrier file for plan “CM” (item B).

7.1.1.2 After successful execution of PPP782, verify the following:
   - Number of CFE records for plan CM matches item A above.
   - Number of CFD records for plan CM matches item B above.

7.1.2 PPP783

7.1.2.1 Find an employee who is covered in the same plan for the entire year by reviewing results from executing the following query

```sql
SELECT *
FROM PBRDA.PPCFE
ORDER BY EMPLOYEE_ID ASC,
         COV_MONTH ASC
```
7.1.2.2 Find a dependent who is covered in the same plan for the entire year by reviewing results from executing the following query

```
SELECT *
FROM PBRDA.PPPCFD
ORDER BY EMPLOYEE_ID ASC,
         DEP_NUM ASC,
         COV_MONTH ASC
```

7.1.2.3 Run PPP783 and after successful execution, verify the following:
- Review PPPHCE record for employee found in 7.1.2.1 and verify that correct enrollment info is reflected in each month.
- Review PPPHCD record for dependent found in 7.1.2.2 and verify that correct enrollment info is reflected in each month.

7.1.3 **PPP784**

7.1.3.1 Find an employee in the residents file with coverage for specific months (indicated by ‘Y’ in the record).

7.1.3.2 Run PPP784 in update mode. After successful execution, verify that:
- The HCE record for the employee will show ‘MR’ in specific months that indicated ‘Y’ in the residents file (assuming that the employee was not covered by a health plan in PPS).

7.1.4 **PPP786**

7.1.4.1 Run the following spuif to create a result list (List A) of employee numbers that will contain the most common employee population; full time employees that were enrolled in any health plan for January through November 2015.

```
SELECT DISTINCT A.EMPLOYEE_ID
FROM PBRDA.PPPACA A
WHERE BELI_IND IN ('1', '2', '3', '4', 'P')
  AND SEC_STAT_QUAL_CODE IN ('61', '63', '71', '73')
  AND SEC_STAT_QUAL_DATE <= '2015-01-01'
  AND SEPARATE_DATE = '0001-01-01'
  AND HIRE_DATE <= '2015-01-01'
  AND EXISTS
  (SELECT *
   FROM PBRDA.PPPHCE B
   WHERE A.EMPLOYEE_ID = B.EMPLOYEE_ID
   AND B.ENROLLED_JAN > ' '
   AND B.ENROLLED_FEB > ' '
   AND B.ENROLLED_MAR > ' '
   AND B.ENROLLED_APR > ' '
   AND B.ENROLLED_MAY > ' '
   AND B.ENROLLED_JUN > ' '
   AND B.ENROLLED_JUL > ' '
   AND B.ENROLLED_AUG > ' '
   AND B.ENROLLED_SEP > ' '
   AND B.ENROLLED_OCT > ' '
   AND B.ENROLLED_NOV > ' ');
```
7.1.4.2 Run the following spufi to create a result list (List B) of employee numbers that will contain a full-time employee population that was enrolled in a self-insured health plan (CM or SU) for January through November 2015.

```
SELECT DISTINCT A.EMPLOYEE_ID
FROM PBRDA.PPPACA A
    WHERE BELI_IND IN ('1', '2', '3', '4', 'P')
        AND SEC_STAT_QUAL_CODE IN ('61', '63', '71', '73')
        AND SEC_STAT_QUAL_DATE <= '2015-01-01'
        AND SEPARATE_DATE = '0001-01-01'
        AND HIRE_DATE <= '2015-01-01'
        AND EXISTS
            (SELECT *
                FROM PBRDA.PPPHCE B
                WHERE A.EMPLOYEE_ID = B.EMPLOYEE_ID
                    AND B.ENROLLED_JAN IN ('CM', 'SU')
                    AND B.ENROLLED_FEB IN ('CM', 'SU')
                    AND B.ENROLLED_MAR IN ('CM', 'SU')
                    AND B.ENROLLED_APR IN ('CM', 'SU')
                    AND B.ENROLLED_MAY IN ('CM', 'SU')
                    AND B.ENROLLED_JUN IN ('CM', 'SU')
                    AND B.ENROLLED_JUL IN ('CM', 'SU')
                    AND B.ENROLLED_AUG IN ('CM', 'SU')
                    AND B.ENROLLED_SEP IN ('CM', 'SU')
                    AND B.ENROLLED_OCT IN ('CM', 'SU')
                    AND B.ENROLLED_NOV IN ('CM', 'SU'));
```

7.1.4.3 Run PPP786 (RUN786). Specification card should contain tax year value of '2015'.

7.1.4.4 With successful execution of PPP786, verify the following:

a. Select a random sample of employee IDs from the result set (List A) above

b. Verify in table PPPAFE for the random employee sample that column LINE14_CD_JAN through LINE14_CD_NOV have code values ‘1A’

c. Verify in table PPPAFE for the random employee sample that column LINE16_JAN through LINE16_NOV have code values of ‘2C’

d. Select a random sample of employee IDs from the result set (List B) above

e. Verify in table PPPAFE for the random employee sample that column LINE14_CD_JAN through LINE14_CD_NOV have code values ‘1A’

f. Verify in table PPPAFE for the random employee sample that column LINE16_JAN through LINE16_NOV have code values of ‘2C’

g. Verify that a row exists in table PPPAFI for the employee and a value of ‘X’ exists in columns PART3_COV_IND_JAN through PART3_COV_IND_NOV. Additionally, if the employee has enrolled dependents, a row for each dependent will exist in the table.
7.1.5  **PPP787**

7.1.5.1  Run the following spufl to count the number of employees for January 2015:

```sql
SELECT COUNT(DISTINCT EMPLOYEE_ID) 
FROM PBRDA.PPPACA 
WHERE EXTRACT_DATE = '2015-01-01' 
AND HIRE_DATE < '2015-02-01' 
AND (SEPARATE_DATE >= '2015-01-01' OR 
SEPARATE_DATE = '0001-01-01')
```

7.1.5.2  Run PPP787 and after successful execution, verify that the employee count for January in PPP7871 matches the count from 7.1.5.1.

7.1.5.3  Modify query in 7.1.5.1 for other months and verify employee count against report PPP7871.

7.1.6  **PPP788**

7.1.6.1  Count the number of rows in the PPPAFE table.

7.1.6.2  Count the number of rows in the PPPAFI table.

7.1.6.3  Run PPP788 and after successful execution, verify the following:

- The number of records in the AFEFILE matches the count in 7.1.6.1.
- The number of records in the AFIFILE matches the count in 7.1.6.2.
- Report PPP7881 shows the correct number of AFE and AFI records written.