



## coverage\_offer



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1A - Qualifying Offer

1B - Offer to employee only

1C - Offer to employee and dependents

1D - Offer to employee and spouse

1E - Offer to employee, spouse, and dependents

1F - Offer of coverage not providing the minimum value

1G - Employee not full-time and enrolled in self-insured coverage

1H - No offers

1I - Qualifying offer transition relief - This option is no longer available, it was only applicable for the 2016 tax year.

1J - Offer to employee, spouse conditional, not to dependents  
1K - Offer to employee and dependents, spouse conditional