



## **coverage\_offer**



## Table of Contents



*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*



## Back Cover