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Form 1095-C

Department of the Treasury  
Internal Revenue Service

### Employer-Provided Health Insurance Offer and Coverage

▶ Do not attach to your tax return. Keep for your records.  
▶ Go to [www.irs.gov/Form1095C](http://www.irs.gov/Form1095C) for instructions and the latest information.

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 CORRECTED

OMB No. 1545-2251

2020

#### Part I Employee

1 Name of employee (first name, middle initial, last name) <b>Nalina Kumari</b>	2 Social security number (SSN) <b>***-**-0859</b>	7 Name of employer <b>General Motors LLC</b>	8 Employer identification number (EIN) <b>27-03983222</b>
3 Street address (including apartment no.) <b>12224 Lincolnshire Dr</b>	5 State of province <b>MI</b>	9 Street address (including room or suite no.) <b>300 Renaissance Center</b>	10 Contact telephone number <b>313-665-3996</b>
4 City or town <b>Sterling Heights</b>	6 Country and ZIP or foreign postal code <b>US 48312</b>	11 City or town <b>Detroit</b>	13 Country and ZIP or foreign postal code <b>US 48265-3000</b>

#### Applicable Large Employer Member (Employee)

#### Part II Employee Offer of Coverage

14 Code of Coverage (enter required code)	15 Employee Required Contribution (see instructions)	16 Section 4980H State Harbor and other code, if applicable	17 ZIP Code
1E	\$15.00	2C	

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 607034

Form 1095-C (2020)



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# Instructions for Recipient

You are receiving this Form 1095-C because your employer is an Applicable Large Employer subject to the employer shared responsibility provisions in the Affordable Care Act. This Form 1095-C includes information about the health insurance coverage offered to you by your employer. Form 1095-C, Part II, includes information about the coverage, if any, your employer or your health insurance administrator (depending on your purchase plan) has credited. This information will assist you in determining whether you are eligible. For more information about the premium tax credit, see Pub. 974, Premium Tax Credit (PTC). If you receive multiple Forms 1095-C (if you had multiple employers during the year that were Applicable Large Employers for example, you left employment with one Applicable Large Employer and began a new position of employment with another Applicable Large Employer), it is listed to you by each Form 1095-C would have information only about the Applicable Large Employer. It is not the employer that you had from 1095-C if you had an Applicable Large Employer. It is not the employer that you had from 1095-C if you had information about the health coverage it offered.

In addition, if you, or any other individual who is offered health coverage because of their relationship to you, referred to here as a "self-insured" plan, Form 1095-C, Part III, provides information about a type of plan referred to as a "self-insured" plan. Form 1095-C, Part III, provides information about you and your family members who had certain health coverage referred to as "minimum essential coverage" (1) for some or all months during the year, (2) if you or your family member has credit, (3) if your employer provided you or a family member with health coverage through an insured health plan or a self-insured health plan, or (4) if you or a family member obtained minimum essential coverage from another source, such as a government-sponsored program, an individual market plan, or miscellaneous coverage designated by the Department of Health and Human Services. You may receive information about that coverage on Form 1095-B. If you or a family member enrolled in a qualified health plan through a Health Insurance Marketplace, the Health Insurance Marketplace will report information about that coverage on Form 1095-A, Health Insurance Marketplace Statement.



**Employees are required to furnish Form 1095-C only to the employee. As the recipient of this Form 1095-C, you should provide a copy to any family members covered under a self-insured employer-sponsored plan listed in Part III if they request it for their records.**

**Additional Information.** For additional information about the tax provisions of the Affordable Care Act (ACA), including the individual shared responsibility provision, the premium assistance provision, the employer shared responsibility provisions, visit [www.irs.gov/aca](http://www.irs.gov/aca) or call the IRS Healthcare Hotline for ACA questions (800 919 9452).

## Part I. Employee

**Lines 1-6, Part I, lines 1-6,** reports information about you, the employee.

**Line 2.** This is your social security number (SSN). For your protection, this form may show only the last four digits of your SSN. However, the number is required to report your complete SSN to the IRS.

## Part II. Applicable Large Employer Member (Employee)

**Lines 7-13, Part I, lines 7-13,** reports information about your employer.

**Line 10.** This line includes a telephone number for the person whom you may call if you have questions about the information reported on the form or to report errors in the information on the form and ask that they be corrected.

## Part III. Employer Offer of Coverage, Lines 14-17

**Line 14.** This column listed below for line 14 describes the coverage that your employer offered to you and your spouse and dependent(s), if any. If you received an offer of coverage through a miscellaneous plan due to your membership in a union, that offer may not be shown on line 14. The information on line 14 relates to eligibility for coverage subsidized by the premium tax credit for you, your spouse, and dependent(s). For more information about the premium tax credit, see Pub. 974.

**1A.** Minimum essential coverage providing minimum value offered to you with an employer (required contribution for self-only coverage equal to or less than 9.5% (as adjusted) of the 48 contiguous states single federal poverty line and minimum essential coverage offered to your spouse and dependent(s) referred to here as a Qualifying Offer). This code may be used to indicate an offer for all 12 months of the calendar year. For more information on the definition of the 9.5%, visit [irs.gov](http://irs.gov).

**1B.** Minimum essential coverage providing minimum value offered to you and minimum essential coverage NOT offered to your spouse or dependent(s).

**1C.** Minimum essential coverage providing minimum value offered to you and minimum essential coverage offered to your dependent(s) but NOT your spouse.

**1D.** Minimum essential coverage providing minimum value offered to you and minimum essential coverage offered to your spouse but NOT your dependent(s).

**1E.** Minimum essential coverage providing minimum value offered to you and minimum essential coverage offered to your dependent(s) and spouse.

**1F.** Minimum essential coverage NOT providing minimum value offered to you, or you and your spouse or dependent(s), or you, your spouse, and dependent(s).

**1G.** You were NOT a full-time employee for any month of the calendar year but were eligible to get insured employer-sponsored coverage for one or more months of the calendar year. This code will be entered in the 41, 1Z Months box or in the separate monthly boxes for all 12 calendar months on line 14.

**1H.** No offer of coverage (you were NOT offered any health coverage or you were offered coverage that is NOT minimum essential coverage).

**1I.** Reserved for future use.

**1L.** Minimum essential coverage providing minimum value offered to you; minimum essential coverage conditionally offered to your spouse; and minimum essential coverage NOT offered to your dependent(s).

**1K.** Minimum essential coverage providing minimum value offered to you; minimum essential coverage conditionally offered to your spouse; and minimum essential coverage offered to your dependent(s) determined by using employer health reimbursement arrangement (HRA) code.

**1M.** Individual coverage HRA offered to you and dependent(s) (not spouse) with affordability determined by using employer's primary residence location ZIP code.

**1N.** Individual coverage HRA offered to you and dependent(s) (not spouse) with affordability determined by using employer's primary residence location ZIP code.

**1O.** Individual coverage HRA offered to you only using the employee's primary employment site ZIP code affordability safe harbor.

**1P.** Individual coverage HRA offered to you and dependent(s) (not spouse) using the employee's primary employment site ZIP code affordability safe harbor.

**1Q.** Individual coverage HRA offered to you, spouse and dependent(s) using the employee's primary employment site ZIP code affordability safe harbor.

**1R.** Individual coverage HRA that is NOT affordable offered to you, employee and spouse or dependent(s), or employee, spouse, and dependent(s).

**1S.** Individual coverage HRA offered to an individual who was not a full-time employee.

**1T.** Reserved for future use.

**1U.** Reserved for future use.

**1V.** Reserved for future use.

**1X.** Reserved for future use.

**1Y.** Reserved for future use.

**1Z.** Reserved for future use.

(Continued on page 4)



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**Part III** Covered Individuals

If Employer provided self-insured coverage, check the box and enter the information for each individual enrolled in coverage, including the employee.

	(a) Name of covered individual(s) First name, middle initial, last name	(b) SSN or other TIN	(c) DOB (if SSN or other TIN is not available)	(d) Covered all 12 months	(e) Months of coverage													
					Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec		
18	Nalina Kumar	Palakunte Nar	***--0859	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19	Risha	R Bandappalli	***--0201	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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23				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
30				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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**Instructions for Recipient (continued)**

**Line 15.** This line reports the employee required contribution, which is the monthly cost to you for the lowest-cost self-only minimum essential coverage providing minimum contribution in the case of your offered plan. For an individual coverage HRA amount, the applicable age for the applicable lowest cost silver plan over the monthly individual coverage HRA amount (generally, the annual individual coverage HRA amount reported on line 15 may not be the amount you paid for coverage if, for example, you chose to enroll in more expensive coverage such as family coverage. Line 15 will show an amount only if code 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P, or 1Q is entered in column (b). Code 1D, 1E, 1J, 1K, 1L, 1M, 1N, 1O, 1P, or 1Q is entered in column (b) if you did not enter a code but there is no code to you for your eligibility for other healthcare arrangements might affect the amount reported on line 15. Visit [irs.gov](https://irs.gov).

**Line 16.** This code provides the IRS information to administer the employer shared responsibility provisions. Other than a code 2C, which reflects your enrollment in your employer's coverage, none of this information affects your eligibility for the premium tax credit. For more information about the employer shared responsibility provisions, visit [irs.gov](https://irs.gov).

**Line 17.** This line reports the applicable ZIP code your employer used for determining affordability. If you were offered an individual coverage HRA, if code 1L, 1M, or 1N was used on line 14, this will be your primary residence location. If code 1O, 1P, or 1Q was used on line 14, this will be your primary work location. For more information about individual coverage HRAs, visit [irs.gov](https://irs.gov).

**Part III. Covered Individuals. Lines 18–30**

Part III reports the name, SSN (or TIN for covered individuals other than the employee listed in Part I), and coverage information about each individual (including any full-time employee and non-full-time employee, and any employee's family members) covered under the employer shared responsibility plan. The plan is "self-insured." A date of birth will be entered in column (b). Column (d) will be entered in column (d) if the individual was covered for at least one day in every month of the year. For individuals who were covered for some but not all months, information will be entered in column (e) indicating the months for which these individuals were covered.