At the date of hire, does the supervisor/hiring department reasonably expect the employee¹ to work, on average, 30 hours per week or 130 hours per month for a period of greater than three months²?

To calculate adjunct faculty work hours for ACA purposes, use the formula on the Adjunct Appointment Processing form.



This employee is a "part time" or "variable hour" employee. No offer of coverage must be made at the date of hire. The hiring department may wish to begin to budget for potential costs of offering coverage at a later date (i.e. the stability period described below).

The employee's hours must then be measured for 12 months beginning on the employee's date of hire (this is known as the "initial measurement period").



The employee must receive an offer of coverage.

Such coverage will be effective on the first day of the month following the individual's first work day.

At the end of the measurement period: Did the employee average <u>30 or more hours of service per week</u>, or <u>130 or</u> <u>more hours of service per month</u>, during the preceding <u>12</u> months³?

*HR and Payroll are responsible for this calculation; hiring departments/offices are responsible for providing HR and Payroll with the documentation necessary to make this calculation. *All of an employee's University work hours from any positions/appointments must be considered when making this calculation.

*Re-hires: Special ACA rules exist for re-hiring former University employees. In general, if there is a break in service of less than 26 weeks, upon being re-hired, the employee will be considered an existing employee. Normally, if the break in service is greater than 4 weeks but less than 26 weeks, the University will credit the individual with their average weekly hours (prior to the break in service) as their imputed weekly hours (up to 501 imputed hours) during the break period.

Determining Whether A New Staff Member Or Adjunct Faculty Member Is Full Time For The Purposes Of The Affordable Care Act YES ployee must receive



The employee must receive an offer of health care coverage for the 12-month period that immediately follows the end of the measurement period, provided the employee remains a University employee during that period (this second 12-month period is referred to as the "stability period").

The employee will not receive an offer of health care coverage for the 12-month period that immediately follows the end of the measurement period. This second 12-month period is referred to as the "stability period."

THEN



Footnotes

1- Independent Contractors and Students: Independent contractors do not qualify as employees for ACA purposes, provided they are truly independent contractors per IRS guidelines. Student employment hours, with the exception of federal work study hours and bona fide internships, are taken into consideration for ACA purposes.

2, 3- Academic Breaks: These breaks (e.g. Thanksgiving, Spring Break) are not considered when determining whether a newly hired employee will reach the full-time threshold or in calculating a part-time or variable hour employee's average work hours during a measurement period. The employee's hours would then continue to be measured during the calendar year that begins after their date of hire (this is known as the "standard measurement period").

Thereafter, the employee's hours will be measured each calendar year (i.e. each standard measurement period) to determine his or her full-time status.