



Definitions for the ACA Dashboard

Periods

Administrative Period: A Period of time, chosen by the employer, which is between 0 and 90 days in length and immediately follows the Measurement Period, during which the employer can take actions, such as: determine average weekly hours worked during the Measurement Period, determine coverage eligibility, and begin enrollment for Full-Time employees.

Current Period: The Measurement or Administrative Period the Tracked Employee is currently in.

Initial Measurement Period: The first Measurement Period that applies for New-Variable Hour Employees.

Measurement Period: A Period of time, chosen by the employer, that is between 3 and 12 months in length during which the employer will keep track of the average weekly hours worked by their Ongoing Salary, Ongoing Hourly and New-Variable Hour Employees.

Stability Period: The Stability Period begins at the end of the Measurement Period (and any Administrative Period, if the employer elects to have one). The look-forward period for which an employee's status (Calculated and determined during the Measurement Period as Full-Time or Non-Full-Time) is locked in, regardless of the employee's actual hours during this Stability Period (provided that the employee continues to be an employee during this Period). The length of the Stability Period will be dictated by the length of the Measurement Period (chosen by the employer). The Stability Period will be the longer of:

- 6 months, Or
- The length of the Measurement Period chosen by the employer

Standard Measurement Period: The Measurement Period that applies for Ongoing Salary and Ongoing Hourly.

Waiting Period: The Period prior to coverage being offered to Designated Full-Time Employees. It cannot exceed 90 days.



ACA Employee Categories

Employer Designated Full-Time Employee: New or Ongoing Employee that has been deemed Full-Time by the employer independent of the hours the employee works.

Tracking: As already recognized as Full-Time Tracking in Measurement Periods does not occur.

Reporting: Annual Reporting to the IRS the months that coverage was offered.

New-Variable Employee

Has NOT worked at least the length of a Measurement Period

AND

Is paid on an hourly or salary basis

AND

May be Non-Full-Time

Tracking: Therefore Tracking in Measurement Periods to determine if Calculated Full-Time or Calculated Non-Full-Time.

Reporting: If Calculated as Full-Time then Annual Reporting to the IRS the months that coverage was offered.

Ongoing Salaried Employee

Has worked at least the length of a Measurement Period.

AND

Is paid on a salary basis rather than hourly basis

AND

May be Non-Full-Time

Tracking: Therefore Tracking in Measurement Periods to determine if Calculated Full-Time or Calculated Non-Full-Time.

Reporting: If Calculated as Full-Time then Annual Reporting to the IRS the months that coverage was offered.

Ongoing Hourly Employee

Has worked at least the length of a Measurement Period.

AND

Is paid on an hourly basis

AND

May be Non-Full-Time



Tracking: Therefore Tracking in Measurement Periods to determine if Calculated Full-Time or Calculated Non-Full-Time.

Reporting: If Calculated as Full-Time then Annual Reporting to the IRS the months that coverage was offered.

ACA

Applicable Large Employer: Has had 50 or more Full-Time Equivalents employed during the previous year. Therefore is subject to the Employer Shared Responsibility or “Pay or Play” Tax. (See Estimated Number of Full-Time Equivalent Employees Worksheet)

Affordable Coverage: Coverage will be deemed affordable for purposes of the Employer Shared Responsibility Tax if the employee’s required contribution for self-only coverage is not more than 9.5 percent of his or her W-2 wages.

Dependent: A child or other individual for whom a parent, relative, or other person may claim a personal exemption tax deduction. Under the Affordable Care Act, individuals may be able to claim a premium tax credit to help cover the cost of coverage for themselves and their dependents.

Full-Time Employee: An employee who works an average of at least 30 hours per week, or 130 or more hours in a calendar month (so Non-Full-Time would be less than 30 hours per week).

Employer Shared Responsibility Payment: The Affordable Care Act requires certain employers with at least 50 Full-Time Equivalents to offer health insurance coverage to its Full-Time employees (and their dependents) that meets certain minimum standards set by the Affordable Care Act or to make a tax payment.

Minimum Value: The employer group health plan’s share of the total allowed costs of benefits provided under the plan is at least 60 percent of cost.

Ongoing Employee: An employee that has been employed for the length of at least one full Measurement Period (as chose by the employer).

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