



College of The Albemarle Procedure

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Title: ACA Measurements Periods

Related Policy: Policy 3.2.1 Human Resources Benefits

Division of Responsibility: Human Resources

To comply with the Patient Protection and Affordable Care Act, the College outlines the following procedures to determine which employees are treated as full-time employees for purposes of shared responsibility provisions of § 4980H of the Internal Revenue Code regarding health insurance coverage.

A. Ongoing Employees

1. An "ongoing employee" is defined as an employee who has been employed for at least one complete standard measurement period.
2. The Standard Measurement Period is a defined time period of not less than three (3) but not more than twelve (12) consecutive calendar months (as designated by the College). The Standard Measurement Period is eleven (11) consecutive calendar months beginning December 1st through October 31st of the following year.
3. The Administrative Period is the time between the Standard Measurement Period and the Stability Period used to determine which ongoing employees are eligible for health coverage and open enrollment. The Administrative Period begins each November 1st through December 31st.
4. The Stability Period is the period of time that allows employees who were determined to be "full-time" during the Standard Measurement Period to be treated as full-time employees for the purpose of an offer of health insurance coverage. The Stability Period will be January 1st through December 31st.

B. New Employees

1. A "new employee" is generally an employee who starts work in the middle of a Standard Measurement Period and would not have accumulated enough work history needed to complete a Standard Measurement Period. This "new employee" would be subject to an Initial Measurement Period.
2. The Initial Measurement Period is the period of time not less than three (3), but not more than twelve (12), consecutive months. The Initial Measurement Period for each new employee will start on the new employee's first day of employment and last through the end of twelve (12) consecutive months.
3. The Administrative Period is the period of time from the end of the Initial Measurement Period through the end of the first calendar month beginning on or after the end of the



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Initial Measurement Period. The total length of this Administration Period will be one full month plus a partial month, depending on the end of the employee's Initial Measurement Period.

4. The Stability Period for such employees must be the same length as the Stability Period for ongoing employees. Therefore, the Stability Period for new employees will equal twelve (12) consecutive months beginning the first month after the Administrative Period. Once an employee, who has been employed for an Initial Measurement Period, has been employed for an entire Standard Measurement period, the employee must be reviewed for full-time status, beginning with that Standard Measurement Period, at the same time and under the same conditions as other ongoing employees. At this point, the "new employee" is now considered an "ongoing employee" and will have the same Standard Measurement Period as other "ongoing employees".
5. The Initial Measurement Period and the following Standard Measurement Period will most likely overlap. Creating two separate measurement periods will ensure that an employee has the opportunity to become eligible for health coverage depending on their working hours in either period.

C. Eligibility

An employee who is employed on average of at least thirty (30) hours of service per week or one-hundred thirty (130) hours of service per calendar month over the course of any measurement period described above is eligible for an offer of health insurance benefits.

Part-time, instructional employees who are paid by course or contact hour are allowed up to twenty-seven (27) hours of service per week, based on the type of position and associated duties and current Patient Protection and Affordable Care Act guidelines.

1. Part-time, instructional employees
Part-time, instructional employees may work up to 27 hours of service per week. For part-time, instructional employees teaching lecture classes in Curriculum areas, the hours of service per week are to be determined based on a 1:1.25 ratio PLUS an added hour for each section for office time to meet with students. For example, an adjunct who teaches a 3-hour course would have a total course load of 7.75 hours per week for the purposes of ACA. This is calculated by multiplying the number of hours of the course times 1.25 hours and adding this to the course hours and adding one hour for office time: $(3 \times 1.25) + 3 + 1 = 7.75$. See Chart below for calculations.

Curriculum Courses - Lecture

Course Credit hours (1 credit)	Hours of Service
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hour = 1 contact hour)	calculation with prep time plus one hour of office time per course
1	3.25
2	5.50
3	7.75
4	10.0
5	12.25
6	14.50
7	16.75
8	19.00
9	21.25
10	23.50
11	25.75

2. Clinical, Curriculum Lab Courses, Continuing Education Adjunct Faculty

Part-time, instructional employees may work up to 27 hours of service per week for the college. For those instructors who teach in the areas above, the hours of service are determined based on a ratio of 1: 0.25, which means for every contact hour an additional quarter of an hour must be added to the hours taught. There is no additional time added for office hours for these instructors, as the nature of these courses is different from lecture. For example, an adjunct instructor who has a 3-hour lab would have a total course load of 3.75 hours: $3 + (3 \times 0.25) = 3.75$ for the purposes of ACA. See chart below for calculations.



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Clinical, Curriculum Lab Courses, Continuing Education Adjunct Faculty

Course Credit hours (1 credit hour = 1 contact hour)	Hours of Service calculation with prep time plus one hour of office time per course
1	1.25
2	2.50
3	3.75
4	50.
5	6.25
6	7.50
7	8.75
8	10.00
9	11.25
10	12.50
11	13.75
12	15.00
13	16.25
14	17.50
15	18.75
16	20.00
17	21.25
18	22.50
19	23.75
20	25.00
21	26.25



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3. Combination assignments of lecture and lab/clinical Adjunct faculty
 - a. A number of faculty assignments require calculations that combine the above categories. Faculty assignments which include a lecture course with a lab section, or faculty assignments that have a lecture, lab and clinical section will need to be determined by totaling the hours per week for all activities based on the categories of type of instruction. For example, an instructor who teaches a 4-credit Biology course comprised of 3 contact hours of lecture and 3 contact hours of lab would have a total of 11.5 hours of service (7.75 + 3.75). An instructor who teaches a 1 credit course with a 2-credit hour lab would have a total of 5.75 hours of service (3.25 + 2.50). An instructor who teaches a 2-credit lecture, a 3-credit lab and a 3-credit clinical section would have a total of 13 hours of service (5.50 + 3.75 + 3.75).
 - b. Any additional work that is required by the college/and program accreditation should be accounted for on an hour for hour basis, as needed and noted on the contract. This would include required office hours, committee work, faculty meetings, or other activities that are required by the college and approved by the supervisor.
4. Basic Skills, HSE, ESL Instructional Staff

COA hires staff members for courses in these areas. The nature of these courses is such that time for record-keeping is provided. Instructional staff in this area may not work more than 25 total hours.

D. Compliance and Reliance

In compliance with § 4980H of the Internal Revenue Code, the College utilizes a reasonable method consistent with Notices 2011-36, 2011-73, 2012-17 and 2012-58. As additional guidance is issued, the procedures will be amended to ensure continued compliance with the Affordable Care Act.

Legal Reference: § 4980H of the Internal Revenue Code; Internal Revenue Service Notices 2011-36, 2011-73, 2012-17, 2012-58

June 13, 2023

November 4, 2024

N/A

Date Approved by President's Leadership Team

Date of Last Review

Date of Last Revision