

DETERMING FULL TIME STATUS UNDER THE ACA FOR ALEs

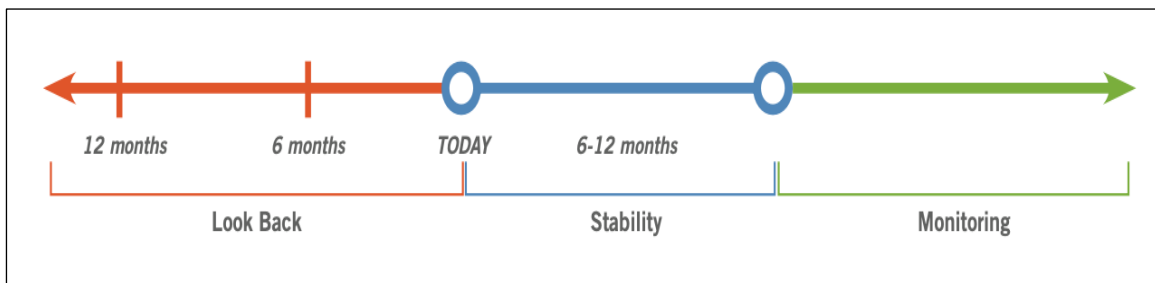
The Look-Back Measurement Method, with its measurement and stability periods methodology, may be more effective for the complexities of variable-hour employee workforces.

Under the Look-Back Measurement Method, the employer would determine each employee's full-time status by looking back at a defined period of not less than three, but not more than 12, consecutive calendar months (the measurement period), to determine whether the employee averaged at least 30 hours of service per week or at least 130 hours of service per calendar month during the measurement period.

For an employee who was determined full-time during the measurement period, they would also be treated as full-time during a subsequent "stability period" — a period of at least six consecutive calendar months immediately following the measurement period and no shorter than the measurement period.

If the employee was not determined to be full-time during the measurement period, the employer may treat the employee as not full-time during a stability period that followed the measurement period.

Note: The stability period cannot exceed the measurement period. For example, if the employer chose a measurement period of eight months to determine its full-time employees, the stability period would immediately follow the measurement period and would also be eight months long.



EXAMPLE OF A PAYROLL SYSTEM MONITORING

You pick the look-back period based on your specific date range

You pick the threshold that makes sense for your business

FT-PT Analysis Report							Executed On: 08/01/2013 09:34:50 AM
Query Name: All Home							Printed For: Super User
Time Period: 07/28/2012--07/25/2013							Threshold Value: 29
Employee Name	ID	Start Date	Worker Type	Total Hours	Worked Weeks	Average Weekly Hours	
Bush, Diane L	303	12/28/1999	Full Time	148.00	5	29.60	
Mens, Angie	446	12/31/2007	Full Time	180.00	6	30.00	
Jackson, Joan	109	01/10/2000	Full Time	1,624.00	52	31.23	
Merryman, Janina	426	12/31/2007	Full Time	1,624.00	52	31.23	
Mcnaught, Karina	500	12/31/2007	Full Time	1,632.00	52	31.38	
Shephard, Rita	119	07/05/2004	Full Time	1,640.00	52	31.54	
Susi, Christian	508	12/31/2007	Full Time	1,640.00	52	31.54	
Westervelt, Christian	557	12/31/2007	Full Time	1,648.00	52	31.69	
Taplan, Tony	679	12/31/2007	Full Time	1,648.00	52	31.69	
Pavlick, Allan	469	12/31/2007	Full Time	1,666.00	52	32.04	
Suhr, Javier	481	12/31/2007	Full Time	296.00	9	32.89	
Lester, Rick	216	07/04/2004	Full Time	168.00	5	33.60	
Tardiff, Gwen	111	07/05/2004	Full Time	1,405.00	41	34.27	
Regan, Elinor	112	07/05/2004	Full Time	1,812.00	52	34.85	
Zick, Maricela	551	12/31/2007	Part Time	2,056.00	52	39.54	
Fraire, Neva	553	12/31/2007	Part Time	2,056.00	52	39.54	
Nelson, Elizabeth	113	07/05/2004	Per Diem	1,836.00	52	35.31	
Campos, Chloe	107	02/07/2000	None	1,824.50	52	35.09	
Berti, Tyrone	464	12/31/2007	None	2,032.00	52	39.08	

Total Employees Meeting Threshold Criteria: 143
Total Number of Employees Examined: 347

The report can show which part-time employees are close to your threshold