**Todd County Board of Education**

**Affordable Care Act (ACA) Methods of Measurement**

**As approved by the board 11/11/13**

The Affordable Care Act (ACA) was signed into law on March 23, 2010 and consists of sweeping changes to the United States’ health care system. The major component for mandated health care will become effective January 1, 2015. This “play or pay” mandate requires large employers to offer full-time employees and their dependents the opportunity to enroll in employer-sponsored health plans that are adequate and affordable. Failure to comply may result in substantial penalties.

The Todd County Board of Education qualifies as a large employer.

As a district we already offer health coverage to most employees. We must determine whether part time and variable hour employees (VHE) are considered full-time for purposes of ACA. How we are going to determine this is detailed below.

In all instances requiring measurement of time worked, the same eligibility threshold and measurement period will be used:

 **Eligibility Threshold**: Full-time is 130 hours or more per month

 **Measurement Period**: October 3 through October 2

 **Administrative Period**: October 3 through December 31

 **Stability Period**: January 1 through December 31

Specific tracking methodologies are described below:

**CERTIFIED SUBSTITUTE EMPLOYEE**

Timesheets are kept at the school level for days worked and turned into the board monthly.

Certified Subs will be credited for 8 hours for measurement purposes.

If a certified sub employee works more than **154 calendar days** in any/all positions during the year, the sub employee will be eligible to be offered health insurance.

Tracking of days worked will be handled using their timesheet, and the Assistant Treasurer will also keep a calendar for certified subs.

**Eligibility Break: 154 days**

**Note: The determination of 154 days as the Eligibility Break Point is calculated as follows:**

***Step 1* -** Determine the number of days excluding breaks greater than 4 consecutive weeks

Number of weekdays per year (365-52-52) 261

Number of >4-week break days - 54

Number of days without break(s) 207

***Step 2 -*** Determine the maximum number of days an employee can work as part-time

130 hours per month = 1560 hours per year

1560 hours per year / 261 days = 5.98 hours per day

Multiply 5.98 by the number of days excluding break(s)

5.98 X 207 = 1,238 maximum number of hours

1,238 hours / 8 hours per day = 154 days

**Therefore an employee could work up to 154 days, crediting 8 hours of service per day, before an offer of insurance must be made. If an employee is not expected or permitted to work more than this number of days, the eligibility determination will not change regardless of whether or not actual hours worked are documented.**

**CLASSIFIED SUBSTITUTE EMPLOYEE**

Timesheets are kept at the school level for days worked documenting actual time worked and turned into the board monthly.

Classified Subs will be credited for actual time worked for measurement purposes.

If a classified sub employee works 130 hours or more per month for a total of more than 1238 hours in any/all positions during the year, the sub employee will be eligible to be offered health insurance.

Tracking of days worked will be handled using their timesheet, and the Assistant Treasurer will also keep a calendar for classified subs.

**Eligibility Break: 1238 Hours**

**PARAPROFESSIONALS EMPLOYEE**

A paraprofessional, whether certified or classified, includes a coach, sponsor, or other individual who is in a paid position, but who is not employed in a regular, contracted position.

Paraprofessional Employees will complete a monthly Paraprofessional Timesheet, indicating the days (not specific hours during the month in which ANY hours were worked) The Paraprofessional timesheet is for ACA purposes only. It does not affect the stipend paid.

The employee will turn in the Professional Timesheet on the regular timesheet due date each month to:

 High School – Athletic Director

 Middle School – Assistant Principal

 Elementary Schools – Principal

The school bookkeeper will turn in the Paraprofessional Timesheet with all other timesheets.

Paraprofessional employees will be credited for 8 hours for measurement purposes.

Tracking of days worked will be handled using their timesheet, and the Assistant Treasurer will also keep a calendar for Paraprofessional Employees.

If a Paraprofessional employee works more than **154 calendar days** in any/all positions during the year, the Paraprofessional employee will be eligible to be offered health insurance.

The existing tools used for payment purposes will remain in place (ie: a flat stipend for completing the job responsibilities)

**Eligibility Break: 154 days**

**NEW HIRES**

New hires will have an initial measurement period of 12 months beginning the first day of the month immediately following their hire date. After the initial measurement period, the employees will be transitioned into the Standard Measurement Period of October 3 through October 2. The standard measurement period will overlap the initial measurement period.

**TERMINATION OF SUBS**

Certified and classified substitutes that do not work for three consecutive months will be terminated from the board’s employment.

**Note: This measurement approach will be reviewed during the initial measurement period and may be revised in subsequent measurement periods.**

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