

## RESOLUTION RELATING TO THE AFFORDABLE CARE ACT

For purposes of authorizing certain Measurement, Administrative, and Stability periods under the Patient Protection and Affordable Care Act (ACA) relating to whether employees are considered “full-time” (30 hours per week, 130 hours per month on average) under the ACA and consistent with I.R.S. and Kentucky Department of Education regulations and/or guidance, the Board of Education of Jefferson County, Kentucky, HEREBY RESOLVES as follows:

Standard Measurement, Administrative, and Stability periods for ongoing variable and/or seasonal employees under the ACA are hereby approved and set as follows:

Standard Measurement Period: October 3, 2013, to October 2, 2014;  
Administrative Period: October 3, 2014, to December 31, 2014;  
Stability Period: January 1, 2015, to December 31, 2015.

The same periods set forth above will apply for subsequent years beginning October 3, 2014, unless modified by the Board.

BE IT FURTHER RESOLVED:

That with respect to new variable hour employees under the ACA, the following Initial Measurement, Administrative, and Stability periods are hereby approved and set as follows:

Initial Measurement period: A period of 12 months which shall begin the first day of the first month following the employee’s start date;

Initial Administrative Period: A period 30 days to begin immediately after the initial measurement period;

Initial Stability Period: A period of 12 months to begin immediately after the administrative period.

This resolution shall be effective and operative for the purpose set forth above as of October 3, 2013, regardless of the date of its passage to allow for utilization of the aforementioned ACA periods prior to January 1, 2015, the date guidance from the I.R.S. indicates the “pay or play” mandate for employers becomes effective.