Date: August 29, 2014

To: Human Resources Officers, Associate Vice Presidents/Deans of Faculty, Benefits Officers, and Payroll Officers

From: Evelyn Nazario, Ann Latham
Associate Vice Chancellor, Senior Director, Benefits & Compensation
Human Resources Management & CO HR Services, Human Resources Management

Subject: The Affordable Care Act – Impacts to the CSU

Overview

Audience: Human Resources Officers, AVPs/Deans of Faculty, Benefits Officers, and/or campus designee(s) responsible for administering benefits or timekeeping

Action Items: Preliminary Information Only; Campus Action Item(s) Forthcoming

Affected Employee Groups/Units: All Employees

Summary

The purpose of this technical letter is to provide preliminary information regarding significant impacts to the CSU regarding the Employer Shared Responsibility provisions enacted by the Affordable Care Act (ACA) that are effective January 1, 2015.

This technical letter should be read in its entirety by staff personnel responsible for administering and/or explaining benefits and/or timekeeping requirements.

General Overview – The Patient Protection and Affordable Care Act

The Patient Protection and Affordable Care Act (PPACA or Health Care Reform), HR 3590, was signed by President Obama on March 23, 2010. PPACA was subsequently modified by the Health Care and Education Reconciliation Act, HR 4872, and signed by President Obama on March 30, 2010. The comprehensive health reform law, which focuses on provisions to expand coverage, control health care costs, and improve the health care delivery system, has been implemented over the past four (4) years as a “phased-in” approach, with various provisions becoming effective during specific years as mandated by the Affordable Care Act (ACA) regulations.

On February 10, 2014, the IRS and Treasury issued final regulations on the Employer Shared Responsibility provisions that are referenced under section 4980H of the Internal Revenue Code (IRC) and enacted by the ACA. This technical letter is the first of a series of communications related to the ACA Employer Shared Responsibility provisions.

The ACA - Impacts to the CSU

In order to determine ACA benefits eligibility, campuses are required to maintain hours or timebase/FTE in Oracle/PeopleSoft (PS) for all employees including staff, faculty, student employees, and employees appointed via Immediate Pay classifications. Volunteers are excluded from this requirement.

- Most CSU employees are either appointed with a timebase/FTE or paid by hours associated with their assignment, which will be used to identify the number of hours an employee has worked in a month. Therefore, in the majority of cases, there is no change to campuses’ existing practices.

  - However, for individuals appointed through Immediate Pay (e.g., PIMS A54 transactions) classifications who do not have hours or a timebase associated with their appointment, campuses
Effective January 1, 2015, the CSU is required to:

- The ACA final regulations require that employers use a reasonable method of crediting adjunct (part-time) faculty members with hours of service, representing a combination of classroom time, class preparation, and non-classroom time.
  - The CSU will credit faculty appointed via Immediate Pay (A54) for teaching in Extended Education and summer sessions with 45 hours worked per Weighted Teaching Unit (WTU) at semester campuses or 30 hours worked per WTU at quarter campuses. This is based on 3 hours of service per week per WTU for a 15-week semester or a 10-week quarter. This estimate incorporates classroom time, class preparation, and non-classroom time.

- Upon hire, an employee who does not meet CSU’s standard benefits eligibility rules but is hired to work at least 130 hours per month or at a timebase/FTE of at least 0.75 must be offered the opportunity to enroll in health (medical only) benefits, regardless of duration of appointment.

- New hires who are deemed non-benefits eligible at the time of appointment will be reviewed based on a “look-back” measurement method upon the employee reaching the one-year anniversary date based on the month following hire date. If the employee has been determined to have worked an average of 130 hours per month over the measurement period, the campus is required to offer health benefits (medical only) to the employee on a prospective basis during a stability period for up to 12 months.

- On an annual basis, the CSU will need to determine if any existing non-benefits eligible employee(s) has worked an average of 130 hours per month or more during a measurement “look-back” period and offer health benefits (medical) accordingly.

- The CSU must assign IRS reporting codes to each employee regarding health benefits status. An automated, technical solution via Oracle/PeopleSoft is currently being explored; however, in some cases, the IRS reporting code will require manual input by the campus.

- The campus Benefits Office must ensure that benefits (e.g., health (medical) coverage) are promptly offered when an individual has been determined to be eligible. Campus departments will need to carefully review new hires and ongoing appointments in consideration of the ACA benefits eligibility criteria.

- Campuses will continue notifying employees of the health insurance exchange “Covered California,” as information regarding the insurance exchange is contained in both the initial COBRA letter (provided upon hire) and the COBRA General Election Notice (provided upon notification of a COBRA qualifying event).

Summary information highlighted in the above bullets is further explained in detail in the remaining portions of this Technical Letter.

**Employee Individual Mandate under ACA**

The ACA requires most individuals to maintain health (medical) insurance coverage as of January 1, 2014, or otherwise pay a penalty if the individual is not exempt from having health coverage. As a result, verification that an employee has obtained health coverage through the employer is now included on annual W-2 statements.

Employers must notify employees about the availability of buying health (medical) insurance through an insurance exchange, whether or not the employee is eligible for coverage through the employer’s Plan. “Covered California” is available for individuals who are not eligible for health insurance through their employer or do not have access to health insurance.

**Employer Shared Responsibility Provisions and Penalties**

Effective January 1, 2015, the CSU is required to:

- Offer health coverage to at least 70% of full-time (i.e. those who average 130 hours or more per month) employees as of January 1, 2015 (this percentage increases to 95% in 2016).
- Offer affordable, minimum value health coverage to full-time employees who, based on the defined measurement period, are deemed to have worked an average of 130 hours per month or more (or 0.75 timebase or greater) as defined in the ACA regulations, regardless of expected length of appointment.

Currently, the CSU meets the ACA requirements. However, if the CSU fails to meet either one of the above requirements on an annual basis, the University will be subject to significant financial penalties as outlined below:

- A penalty of $2,000 per year per full-time employee is applicable if an employer fails to offer minimum essential coverage to substantially all full-time employees (and their dependents) (based on 70% for 2015; 95% for 2016 and later) and at least one full-time employee purchases subsidized exchange coverage (Covered CA).

- In addition, an employer is subject to a penalty of $3,000 per year for each full-time employee who is either: (a) not offered coverage by the employer or (b) offered insufficient coverage (coverage that does not provide minimum value or is not considered affordable), and who enrolls in subsidized exchange coverage.

Systemwide Human Resources, Human Resources Management (HRM) will be monitoring these mandated ACA coverage thresholds on an annual basis for the University.

**ACA Eligible - CSU Offering of Health Coverage and FlexCash**

The CSU’s current standard benefits eligibility rules, including AB211 eligibility rules (as described below) and benefits offerings, are not impacted by the ACA regulations. In accordance with ACA regulations, the CSU will be offering health (medical) coverage to employees that meet the ACA eligibility criteria (e.g., 130 hours per month or more or 0.75 timebase or greater). If an ACA eligible employee has other health coverage, the employee may enroll in FlexCash.

Enrollment in dental and vision coverage is not required under ACA regulations.

If an employee does not respond to the offer of benefits within 60 days and does not elect health enrollment, this action will be considered a declination (waive) of health coverage.

**ACA - Benefits Eligibility Definition and ACA Benefits Processing**

Based on the ACA regulations, individuals who meet one of the following benefits eligibility criteria will be offered the opportunity to enroll in health (medical) coverage as follows:

- Appointed with at least 0.75 timebase or higher regardless of length of appointment (duration) or hired to work at least 130 hours per month; or

- Determined to have ACA full time equivalent status by having worked an average of 130 hours per month or more based on an annual review of computed timebase or reported hours during any measurement period (applies to new hires and existing employees). HRM will be providing campuses with reports identifying employees that meet the ACA eligibility criteria.

The standard benefit eligibility rules for all other employees will remain status quo as follows:

- Standard CSU eligibility rule (0.5 timebase or greater with duration of more than 6 months); or

- AB 211 eligibility rule for specific coach and lecturer classifications (timebase of 0.4 or more for one semester or 2 consecutive quarters).

CSU will continue to leverage BenAdmin eligibility rules in Oracle/PeopleSoft (PS). However, the rules will be expanded to include ACA eligibility.

In summary, the system will be configured to:

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2 Includes employees who either qualify for premium assistance (based on income/family status) in order to purchase coverage through Covered California or Health Insurance Exchange tax credit.
1. Run the standard and AB211 benefits eligibility rules to determine if the employee's appointment meets eligibility. If the eligibility criteria are met, benefits are offered as appropriate (medical, dental, vision).

2. If eligibility is not met via standard (or AB211) benefits eligibility rules, ACA eligibility will be run. If the ACA eligibility criteria are met, medical coverage (or FlexCash) will be offered as appropriate.

3. If eligibility is not met via the standard or ACA benefits eligibility rules, the employee will not be offered/enrolled in medical coverage. However, the CSU will review the employee’s reported hours on an annual basis to determine if the employee has worked an average of 130 hours during the measurement period in order to determine whether medical coverage must be offered.

Additional information regarding the ACA-PS Implementation is forthcoming. Implementation of the requirements (CMS Baseline updates) will be conducted on a phased-in approach in accordance with the ACA regulations’ timeframe.

**Clarification of ACA Impact on CalPERS Retirement**

For retirement purposes, the ACA has no impact on existing CalPERS membership rules. Per CalPERS regulations, individuals deemed eligible for health coverage under ACA will not automatically qualify for CalPERS retirement benefits.

**Categories of Employees as Defined under ACA**

The ACA defines various types of employees who may work for an employer. Please note that the definitions below may differ from how the CSU defines an employee who works in a similar role.

- **Variable** - An employee who works less than 130 hours per month, and whose hours typically vary (e.g., hourly intermittent employees, etc.).
- **Full-time** – An employee who works 130 hours or more per month

For the purposes of ACA administration, the CSU will identify employees who meet the definition of variable and full-time employees, and offer health coverage in accordance with ACA guidelines.

**Definition of Hour of Service under the ACA**

The ACA regulations define an hour of service to include:

- **Paid hours actually worked** – each hour for which an employee is either paid or entitled to payment for duties performed for the employer (base salary, overtime); and/or
- **Paid time off** – each hour for which an employee is paid or entitled to payment from the employer for a period of absence when no duties are performed, such as: sick leave, vacation, holiday, jury duty, Employer-Paid Long Term Disability (LTD), Industrial Disability Leave (IDL), Non-Industrial Disability (NDI), Temporary Disability (TD), Military Leave, Union Leave, Compensatory Time Off (CTO) and any other Paid Leave (Organ Donor, Catastrophic Leave, Family Medical Leave, Parental Leave, etc.)

In addition, the following types of unpaid leave are also included as credited hours of service: military leave and unpaid Family Medical Leave.

To comply with the ACA, the CSU will credit hours as reported for hourly employees, or as derived by timebase or appropriate formula(s) for non-hourly employees.

**Breaks in Service (Periods of Non-Reported Hours)**

Currently, the CSU defines “break in service” for the purposes of benefits eligibility as the date on which benefits are actually terminated. If an employee is re-appointed after the assignment ends, but before benefits are cancelled, the CSU does not consider this a “break in service.” Under the ACA, there are distinct rules that apply to the term “break in service” for the purposes of health insurance eligibility. To avoid confusion as the CSU transitions into the ACA implementation, the ACA term for “break in service” will be defined as period(s) of time in which there are/were “zero” hours worked, or reported, or compensated for an employee.
As an educational institution, the CSU is subject to the ACA “break in service” rules when reviewing reported hours under the measurement periods (discussed in a later section of this technical letter). Please note the following:

- For employees with periods of “zero” hours between 4 – 26 weeks, this period of time will be excluded from the averaging of hours and instead, the employees’ average hours would be based on time actually reported (including any paid time off). For example, if an employee was on unpaid leave for a month, the averaging of hours would be based on the time actually worked (e.g., 11 months) and not averaged over the entire 12 month measurement period.

- For academic year (AY) employees whose normal schedule includes academic year breaks, these periods will not be treated as a break in service for hours/timebase tracking, per ACA guidelines.

**Timebase/FTE and Hours Tracking**

As part of the ACA PS Implementation, campuses will be required to maintain hours in Oracle/PeopleSoft (PS) for all employees who are not currently hired/paid via timebase (FTE), including staff, student employees, and employees appointed via special payments (e.g. Immediate Pay (A54) appointments) or paid hourly. Hours will be tracked based on actual hours worked, computed from timebase, or derived by formula, with the exception of Volunteers and Student Assistants in Work Study classifications.

Data analysis of CSU’s employee population reflects that a majority of employees have appointments with a timebase from which hours worked can be derived, or are paid by the hour. However, in accordance with typical higher education practices, the University has not required that an hourly value be placed on the work performed by faculty members. The finalized ACA regulations provide guidelines with regard to “adjunct” faculty. These regulations require that employers use a reasonable method of crediting adjunct faculty members with hours of service, representing a combination of classroom time, class preparation, and non-classroom time. In addition, the CSU utilizes several Immediate Pay (A54) job classifications (those that are paid upon conclusion of the assignment, or at intervals during an assignment based on work completed, and do have an associated time base) where the work assigned is not easily definable in terms of hours worked (e.g., paid by units, session). The following guidelines will be used to assign hours worked in each of the situations described.

- For employees appointed to a timebase, including faculty, hours will be computed from timebase. No change to campus practice in terms of reporting time will be required. For CSU part-time lecturers appointed by semester or quarter, use of timebase to estimate hours worked per week is consistent with the finalized ACA regulations.

- For student assistant and hourly employees, actual hours worked will continue to be recorded.

- Upon ACA implementation, hours/timebase will be derived by standard formulas for specified Immediate Pay classes (A54).
  - For Unit 3 faculty members appointed via Immediate Pay (A54) transactions in classifications 2357, 2457, 2322, and 2323, those individuals will be credited with 45 hours worked per Weighted Teaching Unit (WTU) at semester campuses or 30 hours worked per WTU at quarter campuses. This is based on 3 hours of service per week per WTU for a 15-week semester or a 10-week quarter. This estimate incorporates classroom time, class preparation, and non-classroom time.
  - For all Immediate Pay classifications, Systemwide Academic Human Resources has developed methodology for assigning hours and timebase. The chart on the following page provides guidelines for tracking hours for A54 classifications:

<table>
<thead>
<tr>
<th>Classification</th>
<th>CBID</th>
<th>Guidelines for Tracking Hours for A54 Appointment Types</th>
</tr>
</thead>
<tbody>
<tr>
<td>2357, (Instructional Faculty, Summer Session – Extension)</td>
<td>R03</td>
<td>Use 45 hours per semester unit or 30 hours per quarter unit</td>
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<tr>
<td>2457 (Instructional Faculty, Summer Session – State Support)</td>
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</tr>
<tr>
<td>Classification</td>
<td>Code</td>
<td>Description</td>
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</tr>
<tr>
<td>2322, 2323 (full pay) Instructional Faculty</td>
<td>R03</td>
<td>Use 45 hours per semester unit or 30 hours per quarter unit</td>
</tr>
<tr>
<td>2322, 2323 (enrollment based compensation)*</td>
<td>R03</td>
<td>Assign hours based on number of students when enrollment-based compensation (per Special Schedules) is used. Refer to Attachment A for the number of hours to be credited. Once enrollment reaches 8 students, the full hours (45 hours per semester WTU, 30 hours per quarter WTU) should be credited.</td>
</tr>
<tr>
<td>2356, Substitute Instructional Faculty</td>
<td>R03</td>
<td>Process remains status quo – 2356 is an hourly classification</td>
</tr>
<tr>
<td>2362, Demonstration Instructional Faculty</td>
<td>R03</td>
<td>Treat as paid by the hour or campuses can assign hours per demo</td>
</tr>
<tr>
<td>2365, Music Studio Instructional Faculty</td>
<td>R03</td>
<td>Treat each paid lesson as 1 hour</td>
</tr>
<tr>
<td>2363**, Instructional Faculty, Extension/Non-Credit</td>
<td>E99</td>
<td>If already paid by the hour, status quo; if paid by the session, campus determines hours based on session length</td>
</tr>
<tr>
<td>2974, Trustee (CO only)</td>
<td>Excluded</td>
<td>2974 is a daily classification – convert each day into hours</td>
</tr>
<tr>
<td>4660, Special Consultant</td>
<td>E99</td>
<td>4660 is a daily classification – convert each day into 8 hours</td>
</tr>
</tbody>
</table>

*2322/2323: These classifications provide the option for reduced pay for low-enrolled classes, per CSU Special Schedules. In cases of low enrollment, the conversion chart in Attachment A allows for a lower number of hours per WTU to be credited.

**2363 is an Extension Education Non-Credit classification and is not part of the CFA (R03) contract. When instructors are hired by the session, each campus must determine the hours worked per session (including direct instructional time, preparation, and other related activities) and assign them accordingly.

**Conversion of A54 Appointment(s) to A52 Appointment(s) Under ACA Eligibility**
Currently, benefits deductions cannot be withheld for employees appointed in Immediate Pay classifications (PIMS A54 transactions). If it is determined that the employee meets the ACA benefits eligibility criteria, the Immediate Pay (A54) appointment must be processed as a rostered, temporary (PIMS A52) appointment in order to process health (medical) coverage for the duration of time that the employee is expected to be enrolled in benefits.

HRM is developing new classification (job) codes that will be processed as a temporary appointment in lieu of A54 classifications. This information will be released in a separate communication.

To familiarize campuses with this change, the “Immediate Pay Appointment” Flow Chart is provided in Attachment B and will be used as a guide to assist campuses in determining when employees should be hired via the PIMS A52 transaction process. This information will also be discussed during the upcoming ACA training.

The chart on the following page provides guidelines for establishing a timebase for A54 classifications:
Measurement, Administration and Stabilization Periods for Existing Employees and New Hires

The ACA includes a requirement that the employer:

- Maintain and record employees’ hours during what is referred to as the “measurement” (or “look-back”) period;
- Offer health (medical) coverage to eligible employees during the “administration” period; and
- Enroll/Provide health (medical) coverage during what is called the “stabilization” or “stability” period.

In order to satisfy the ACA regulations, the CSU will review hours (worked and/or paid) based on a specific 12-month period and also offer health (medical) coverage under ACA during a 12-month stability period.

- The CSU will measure (e.g., “look-back”) in time for 12-months (Oct-Nov) to determine whether an existing employee is considered a full-time employee (e.g., working an average of 130 hours per month or more).
- The period of time that immediately follows the “look-back” period is the “administration period.” This timeframe is used by the employer to determine whether employees are eligible for health coverage under the ACA for the purposes of offering and enrolling in health coverage. The administration period will vary based on the type of measurement period.
- The period of time that follows the administration period is the “stabilization” period. This is the period of time that an ACA-eligible employee who elects coverage will be enrolled in health coverage through the employer and will be for 12 months or as long as the employee is employed (if appointment is less than 12 months).

Therefore, if health coverage is offered as the result of the employee meeting ACA eligibility during any “look-back” period, the campus must provide health coverage to the employee (if elected) during the stability period for up to 12 months.
months, provided the employee remains employed – **whether or not the employee meets the hours threshold (130 hours per month or more) during the stability period.**

Under the ACA, the CSU will administer two (2) types of measurement/stability periods:

1. **Existing Employees** – Occurs annually and benefits are effective January 1 of each calendar year;
2. **New Hires** - Occurs 12 times per year based on the month following the employees’ hire date. The effective date of coverage depends on the calendar month of employment (see Chart provided in Attachment C). For the first review of measurement period(s) for new hires, benefits will be effective January 2015.

For new hires beginning in 2015, their hours will be reviewed under both measurement periods indicated above for at least 2 measurement cycles. However, individuals employed for at least one complete standard measurement period will be considered an ongoing (existing) employee. Once an employee’s eligibility is reviewed under the standard measurement period as an existing employee, the employee’s hours will no longer be reviewed as part of the “new hire” measurement period.

HRM is collaborating with CMS to develop reports that will assist campuses in determining ACA-eligible employees based on the measurement periods explained in this section.

**ACA-Exempt Employee Types**
The CSU is not required to offer benefits under ACA to the following employee types:

- Student employees who are appointed to the following federal or state work-study classifications are exempt from qualifying for health coverage under ACA: 1151, 1153, 1871, 1872, 1875, 1876, 2326, and 2681.
- “Bona Fide” Volunteer employees who perform service for a government entity or a 501(c) organization whose only compensation is in the form of reimbursement of reasonable expenses incurred in the performance of services or reasonable benefits (e.g., length of service awards, nominal fees, etc., paid by similar entities).

Therefore, individuals who meet the above criteria will not be subject to a review of hours worked under ACA.

**Additional Information Regarding Student Assistants and ACA Eligibility**
Per current CSU Policy, Student Assistants are limited to 20 hours of service per week during academic terms, and are permitted to work up to 40 hours per week during non-academic terms (i.e., summer). It has been determined per our interpretation of ACA guidelines that campuses will not be required to offer health coverage to Student Assistants who work 40 hours per week during non-academic terms as Bridge Student Assistants (class 1874).

However, if it is determined that the Student Assistant(s) worked an average of 130 hours or more per month during a measurement period, the campus would be required to offer health coverage.

**IRS Section 6056 Reporting by Employers**
The ACA imposes a number of new reporting requirements on employers that will affect CSU’s current benefits administrative processes. Under the terms of the ACA, the IRS will need employers to supply them with information to help make determinations about tax credits (received by employees) and penalties. The information that the ACA will require employers to report to the IRS includes a number of data elements and status codes based on eligibility, benefits offered, benefits accepted, etc.

As an employer under the State of California’s shared employer identification number (EIN), the State Controller’s Office (SCO) will report information to the IRS on behalf of the CSU by filing an ACA information report with the IRS for each full-time employee. IRS Form 1095-C and a transmittal form called IRS Form 1094-C will together
constitute an ACA information report for filing purposes. As of the date of this technical letter, the IRS has not released these forms, but the CSU is currently working with the SCO to develop the data file requirements that will be used to collect this information via Oracle/PeopleSoft as a component of the ACA PS Implementation.

**IRS Section 6055 Reporting to Employees**
In addition to filing the ACA information report with the IRS, the employer must furnish a written statement to full-time employees identified in the IRS report. The CSU has confirmed that the SCO will be providing this statement to employees on behalf of the CSU.

**COBRA Administration**
The ACA requires that employers include information regarding health coverage via the Insurance Exchange (Covered California) in the initial COBRA notice and the COBRA General Notice. The CSU updated these notices in October 2013. However, the Department of Labor (DOL) has slightly modified the notices and CSU’s existing notices and COBRA Administrative Guide will be updated accordingly.

**ACA Provisions Previously Implemented**
Since the signing of the Health Care Reform legislation, the CSU has implemented the following provisions mandated by the ACA:

- The age of dependent children eligible for health benefits was extended up to age 26 (2011);
- Retroactive cancellation of health coverage due to a reduction in time base is prohibited (2011);
- Over-the-counter (OTC) medicines require a written prescription from a health plan provider for reimbursement under the Health Care Reimbursement Account (HCRA) Plan (2011);
- Health coverage information is reported on W-2 statements (2012 tax year; issued in 2013);
- The HCRA Plan annual limit was reduced to $2,500 (2013);
- Employees were notified of the new health exchange marketplace (Covered California (CA)) (2013); and
- Information regarding the health exchange marketplace was included on the revised CSU COBRA General Election Notice (2013).

**Additional Information**
The analysis of the finalized ACA regulations and IRS reporting requirements is ongoing. Updates regarding business processes, additional guidance and information will be provided to campuses appropriately.

Campuses can forward ACA-related questions to BenefitsInsider@calstate.edu for response.

**Training**
Webcast training is tentatively scheduled for September 2014. Additional details will be provided in a separate communication.

**CMS Processing Instructions**
This technical letter will have impact on CMS Baseline and changes to CMS Baseline are in progress and updates will be delivered in a phased-in approach prior to the ACA effective date. Additional information will be provided in a CMS communication.

**General Information**
Questions regarding this technical letter may be directed to Human Resources Management at (562) 951-4411. This technical letter is also available on the Human Resources Management website at: http://www.calstate.edu/HRAdm/memos.shtml.
For classifications 2322 (Instructional Faculty, Special Programs – For Credit) and 2323 (Instructional Faculty, Extension – For Credit), the Salary Schedule provides Special Schedules that are used to determine compensation in courses with low enrollment. When the Special Schedules are used to establish compensation, the following chart may be used to provide an estimate of hours worked per student per WTU, for the purpose of reporting hours worked as required under the Affordable Care Act. For 8 or more students, campuses should report 45 hours per WTU (semester campuses) or 30 hours per WTU (quarter campuses).

**Hours per Student per WTU when using Special Schedules for Classifications 2322 and 2323:**

<table>
<thead>
<tr>
<th>Students</th>
<th>Semester campus Hours per WTU</th>
<th>Quarter Campus Hours per WTU</th>
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<tbody>
<tr>
<td>1</td>
<td>9</td>
<td>6</td>
</tr>
<tr>
<td>2</td>
<td>12</td>
<td>8</td>
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<td>28</td>
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<td>8</td>
<td>45</td>
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Currently, benefits deductions cannot be withheld for employees appointed in Immediate Pay classifications (PIMS A54 transactions). If it is determined that the employee meets the ACA benefits eligibility criteria, the Immediate Pay (A54) appointment must be processed as a rostered, temporary (PIMS A52) appointment in order to process health (medical) coverage for the duration of time that the employee is expected to be enrolled in benefits.
### ACA Administration Timeline for New Hires

<table>
<thead>
<tr>
<th>Month of Hire</th>
<th>ACA Measurement “Look-Back” Period</th>
<th>ACA Administration Period</th>
<th>ACA Stability Period</th>
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<tbody>
<tr>
<td>January</td>
<td>February pp – January pp</td>
<td>February</td>
<td>March - February</td>
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<td>February</td>
<td>March pp – February pp</td>
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