

## Student Employees and the Affordable Care Act

Effective January 1, 2015, the federal Affordable Care Act (ACA) required the University of Oklahoma and other large employers to define full-time employment in a new way for the purposes of determining medical insurance eligibility. The ACA categorizes any employee working an **average** of at least 30 hours per week over the defined measurement period as full-time.

To meet ACA regulations, departments are required to document hours of service for **all employees** including student employees. We are providing this document for departments and student employees because many student employees have not been required to track hours in the past. Maintaining compliance requires collaboration between individual departments, employees, Human Resources, and several other university offices. You can help meet these requirements by taking the actions described in this summary. For further guidance, review <http://hr.ou.edu/affordablecareact.asp>, ask your supervisor, or contact the ACA Analyst in HR at 405-325-2961.

### Calculating Hours

- **All Student Employees**
  - Hourly-paid students' work hours are monitored for ACA purposes through their timesheets. No additional tracking is necessary.
  - Stipend-paid or salaried student employees will need to record hours on the ACA Tracking Record or other departmentally approved worksheet. It is the student employee's responsibility to complete and submit the ACA Tracking Record to their department in a timely manner. Hours tracked for ACA purposes will not affect pay.
- **Graduate Assistants (teaching or research):** Graduate Research Assistants and Graduate Teaching Assistants who are not Instructors of Record are required to enter weekly totals for hours of service on the ACA Tracking Record. Record hours of service as 20 hours per week for those at the .5 FTE appointment level, and 28 hours per week for those at the .7 FTE appointment level. These hours tracked for ACA purposes will not affect pay.
- **Graduate Teaching Assistants who are *Instructors of Record*:** The service hours for Graduate Teaching Assistants who are Instructors of Record will be calculated by their departments as follows. These hours tracked for ACA purposes will not affect pay.

Required Activity	Calculation	Hours of Service Recorded
Teaching 9 credit hours	9 x 2.25 hours of service	20.25 hours of service
Office hours	2 hours	2 hours of service
Faculty meeting	1 hour	1 hour of service
<b>Total</b>		23.25 hours of service per week

- **Supplemental Payments:** Payments made to student employees for work done outside their normal work assignments must be included when calculating the number of hours worked by the student. These payments must be accounted for when considering the Work Hour Limits below. Contact the ACA Analyst in HR for guidance in this area.

### Work Hour Limits

If a student employee exceeds the work hour limits described below, they may lose their student employment status and become considered a full-time employee for the purposes of ACA compliance and medical insurance eligibility. A change like this in a student's employment status may adversely affect them in several ways including student loan deferment, tax responsibility, course enrollment, and visa status. Also, this change would require the department to budget differently for this employee.

- **Undergraduate Student Employees:** Student employees should limit their work hours to less than 30 hours per week total across all of their student job positions including supplemental payments as mentioned above.
- **Graduate Student Employees**
  - The OU Graduate College has directed that GAs may work a maximum of 28 hours per week (.7 FTE).
  - If a GA has multiple appointments, the maximum work hours is a combined total across all appointments.
  - GA appointments to a single or combination of positions above 0.5 FTE during Fall and Spring semesters must have prior approval of the Graduate Dean, and the limit remains 0.7 FTE.
  - The appointments must be compatible with the student's academic major.
  - International students on student visas may not exceed 0.5 FTE under any circumstances during Fall and Spring semesters.
  - Summer GA appointments do not require Graduate College approval, but may not exceed 0.7 FTE.
- **Supplemental Payments:** A student employee hired at 0.7 FTE **may not** receive additional supplemental compensation. GAs below 0.7 FTE may pursue additional supplemental compensation up to the maximum of a 0.7 FTE appointment.