

ACA Workforce Management Matrix

| Category | Current | Proposed | OU Benefits Eligibility | ACA Requirement | Comments/Risks/Issues |
|---|-------------------------|---------------------------------------|---|--|---|
| Full-Time | .76 - 1.0 | .75 - 1.0 | Full benefits package | Comply with IRS annual reporting requirements. | Hours of service will be credited for full-time employees. |
| Part-Time | < .76 | < .75 | = > 0.5 full benefits prorated based on FTE | Measurement Period - must offer medical insurance if 30 hour threshold is met. | The intent at time of hire must be clear on the ePAF and employment offer that the employee will not work over 30 hours per week. Departments must record hours of service for part-time employees paid a salary or stipend. |
| Temporary | 6 months w/30 day break | 90 days | None | Must offer medical insurance after 90 days if hours worked exceed 30 hours per week. | Temporary employment beyond 90 days will require HR and Dept Head approval. Temporary employees who work over 130 hours per month must be offered medical insurance. |
| Seasonal | N/A | Less than 6 months | None | Measurement Period - must offer medical insurance if hours worked exceed 30 hours. | Seasonal employees who work longer than 6 months for the University must be offered medical insurance if they exceed the 30 hour threshold during the measurement period. |
| Adjunct Faculty (Instructor of Record GA) | N/A | Credit Hours | None | Measurement Period - must offer medical insurance if hours worked exceed 30 hours. | Hours will be credited based using a safe harbor method. The safe harbor is 2.25 hours credit for each credit hour, plus any additional hours required for office hours, meetings, etc. Example: a 3 credit hour class which requires 2 office hours per week would be calculated ($2.25 * 3 + 2 = 8.75$). Other reasonable methods may be used to credit hours. |
| Graduate Assistants | N/A | Limit appointment to 26 hours or less | Student Health Plan | Measurement Period - must offer medical insurance if hours worked exceed 30 hours. | It is difficult to track hours of work versus hours of study. GA's are paid a market-competitive stipend for doing teaching and research work as an "employee". The University will credit hours worked by GA's based on the level of appointment (.5 FTE to .7 FTE). All GA's will receive an appointment letter detailing the level of appointment and the policy for crediting hours of service. |
| Student | N/A | Less than 30 hours of work per week | Student Health Plan | Measurement Period - must offer medical insurance if hours worked exceed 30 hours. | Must track all hours worked for the University. Students may have multiple jobs in different departments. |