Employer Mandate; What it Means for Higher Ed

- Must provide affordable health to full time employees (FTEs)

- Average of at least 50 FTEs = most are “Large Employers”

- But who are *really* full time employees???
  - 30 hours per week
Employer Mandate; What it Means for Higher Ed

- 30 hours per week? But we don’t count hours!
- Adjunct (part-time) faculty
  - How to treat the credit-hour conundrum
Credit-Hour Conundrum!

• History of the Discussion
  • March of 2013 - NACUBO and 8 others submitted letter to IRS outlining concerns
    • Represented 4,300 two-year and four-year public and private colleges and universities
    • What do we do? Help us out!
      • Adjunct Faculty
      • Student Workers
  • IRS gave reprieve until 2015... and that’s it!
  • So.....
Credit-Hour Conundrum!

- Final Rules provided on February 10, 2014
  - Proposed rules directed use of a reasonable method consistent with purposes of ACA
  - Preamble provides suggestion incorporating classroom and non-classroom required time
- Must then determine who is a full-time (over 30 hour/week) employee
  - **No exemption identified for graduate research or teaching assistants**
Credit-Hour Conundrum!

- Communication is key!
  - What are your present and future needs?
  - Who are your decision makers?
    - Human Resources, College/Department Leaders, University/System Leaders
    - Budgets, Academic, Legal, Accounting
- Spirit of the law
  - Providing for employees
  - Fair to all employees
  - Health and Welfare
- Technology can help
  - Tracking hours
  - Track faculty/non-teaching employees/student workers
Reference
