

Columbia University's Affordable Care Act Initial and Standard Measurement Periods for Casual and Variable Hour Employees

General Statement

The following is Columbia University's procedure for determining whether a Casual or Variable Hour Employee of the University, as those terms are defined under University employee classification policy, constitutes a "full-time" employee for purposes of the employer mandate under the Patient Protection and Affordable Care Act of 2010, as amended ("ACA"). For this purpose, the University has elected to use the look-back measurement safe harbor provided under the final employer mandate regulations promulgated under ACA. Under the look-back safe harbor, each hour worked by a Casual or Variable Hour Employee as well as each hour for which the Casual or Variable Hour Employee is owed pay during an Initial Measurement Period or a Standard Measurement Period (as defined below) (each referred to as a "Measurement Period" throughout this document), whichever the case may be, will be averaged to determine the average hours worked per week by the Employee during that Measurement Period. If it is determined that a Casual or Variable Hour Employee worked, on average, 30 or more hours per week during a Measurement Period, then the Casual or Variable Hour Employee will be given an offer of group health coverage under the Columbia University Group Benefits Plan (the "Plan") with such coverage lasting until the earlier of the end of the corresponding Stability Period (as defined below) or the date that the Employee is no longer eligible for coverage pursuant to the terms of the Plan (e.g., termination of employment).

For purposes of counting hours during a Measurement Period, if an Employee is employed in more than one job, the *combined* total number of hours worked within the Measurement Period will be used to determine the Employee's offer of group health coverage. In addition, hours for which the Casual or Variable Hour Employee is on unpaid leave will not be counted; provided, however, that periods for which a Casual or Variable Hour Employee is on unpaid FMLA leave, Jury Duty Leave or USERRA leave will be credited with the average hours worked by such Employee prior to any such leave.

Breaks in Service

The following chart illustrates the impact a break in service will have on the calculation of a Casual or Variable Hour Employee's average hours worked during a Measure Period(s) upon rehire of the Employee.

Length of Break	Length of Employment	Result Upon Rehire
More than 13 weeks	N/A	Treat employee as new hire (i.e., start initial measurement period)

		and disregard prior service)
Less than 13 weeks but more than 4 weeks	Shorter than break	Treat employee as new hire (i.e., start initial measurement period and disregard prior service)
Less than 13 weeks but more than 4 weeks	Longer than break	Continue existing measurement period (0 hours counted during break*)
Less than 4 weeks	N/A	Same as above

Standard Measurement, Administrative and Stability Periods for Ongoing Employees (employees who have worked more than 12 months by October 1 – one complete measurement period*)

Standard Measurement Period. Columbia’s “standard measurement period” is 12 months, beginning on November 1 and continuing through October 31.

Standard Administrative Period. Columbia’s “standard administrative period” is 2 months, beginning on November 1 and ending on December 31.

Open Enrollment. Columbia’s “open enrollment” period is three weeks, from mid-November to mid-December.

Standard Stability Period. Columbia’s “standard stability period” is 12 months, beginning on January 1 and running through December 31.

Initial Measurement, Administrative and Stability Periods for Newly Hired Casual or Variable Hour Employees

Initial Measurement Period. Columbia’s “initial measurement period” for new employees is 12 months, which begins on the first of the month following the date of hire.

Initial Administrative Period. Columbia’s “initial administrative period” for new employees does not exceed two months and includes the period from hire date to the first day of the month following the date of hire plus *1 month* from the end of the “initial measurement period.”

Initial Stability Period. Columbia’s “initial stability period” for new employees is 12 months, which begins at the end of the “initial administrative period.”

Example:

Julia is a new Columbia employee and she begins work on March 15, 2015. Her initial measurement period would be from April 1, 2015 to March 31, 2016. The initial administrative period would be from March 15 – March 30 plus April 1 to May 1 (46 days), during which time Columbia Human

Resources would review the number of hours Julia worked in her initial measurement period. If Julia's hours averaged 30 or more per week during the initial measurement period, Julia would be offered full-time health-care coverage as of May 1, 2016 for a period of 12 months (the initial stability period), until April 30, 2017. Julia accepts health-care coverage.

During Julia's initial stability period, there is an open enrollment period for the University that occurs from November 2016 to December 2016. Columbia University Human Resources would review Julia's hours again using the standard measurement period employed for ongoing employees (November 1 through October 31, 2016).

If it is determined that Julia worked an average of 30 or more hours per week during the standard measurement period, Julia would be offered full-time health care coverage during the 2016 open enrollment period. This second measurement during Julia's initial stability period extends her healthcare coverage, which was scheduled to terminate on April 30, 2017, through December 31, 2017, if Julia actually elects the coverage.

If it is determined that Julia did not work an average of 30 or more hours per week during the standard measurement period, Julia will not be offered an extension in the term of her coverage, and her health-care benefits through Columbia will terminate on April 30, 2017.

Assuming Julia remains in a Casual or Variable Hours position at Columbia University, her hours will be re-evaluated each year in October using the standard measurement period of November 1 through October 31.

Reservation of Rights

The University reserves the right, in its sole discretion, to amend, modify or terminate this procedure at any time and for any reason. Nothing in this document is meant to modify or amend the terms of the Plan. An employee of the University who is determined to be a full-time employee under this document for purposes of the ACA employer mandate will be eligible to participate in the Plan only to the extent he or she otherwise meets the Plan's eligibility requirements and only to the extent the employee actually enrolls in coverage under the Plan.

*See [IRS Notice 2012-58](#)