OU Workforce Management Requirements
For Affordable Care Act Compliance

Applies to HSC-Based Programs

Version 3.1 HSC Edition
June 18, 2015

NOTE: The requirements of the federal Affordable Care Act continue to be reviewed by university staff. The university guidelines described in this document are subject to change. The most current version of this document is available here:
Updates

Version 2, 10/31/14: Section 3.2.5 and Appendix D were updated to better describe the time tracking methods for Graduate Teaching Assistants who are Instructors of Record. Work hour limits for graduate assistants were also updated.

Version 2.1, 11/10/14: Updates page was added and Appendix B was updated to reflect the time tracking methods and work hour limits for graduate assistants.

Version 2.2, 11/26/14: Work hour limits for Resident Advisors and ProStaff were updated in Section 3.2.6.1.

Version 2.3, 03/03/15: Updated terms and descriptions for policies and past events. Added Occasional Worker category and Appendix E to clarify method on ACA hour entry into PeopleSoft.

Version 3.0, 03/03/15 HSC Edition: Document was modified to meet the specific needs of OU HSC, including HSC specific Appendix E.

# Table of Contents

1.0 Summary ......................................................................................................................... 4

1.1 Departments: Required Recordkeeping ........................................................................... 4

1.2 Managers: Effects on Workforce Management .............................................................. 4

1.3 Human Resources: Medical Insurance Eligibility Rules ................................................ 4

2.0 Workforce Management and the Affordable Care Act .................................................. 5

2.1 Introduction to Required Actions ................................................................................... 5

2.2 ACA Rules for Monitoring Hours .................................................................................. 5

3.0 Recordkeeping Requirements ....................................................................................... 6

3.1 Employees Currently Eligible for Benefits .................................................................... 6

3.1.1 Salaried, Full-Time Benefits Eligible Employees ....................................................... 6

3.1.2 Hourly Paid, Full-Time Benefits Eligible Employees ............................................... 7

3.1.3 Part-Time Benefits Eligible Employees .................................................................. 7

3.2 Employees Not Currently Eligible for Benefits ............................................................ 7

3.2.1 Part-time Staff .......................................................................................................... 8

3.2.2 Temporary Employees .............................................................................................. 8

3.2.3 Student Workers/Assistants .................................................................................... 9

3.2.4 Adjunct Faculty ........................................................................................................ 9

3.2.5 Graduate Assistants ................................................................................................. 10

3.2.6 Seasonal Employees ................................................................................................. 10

3.2.7 Occasional Worker ................................................................................................. 12

3.2.8 Volunteer Employees ............................................................................................... 12

3.2.9 Unpaid Interns ......................................................................................................... 12

3.3 Supplemental Pay Requests and Additional Pay ePAFs ................................................. 13

4.0 Additional ACA Requirements ....................................................................................... 13

5.0 Appendix A: Measurement Periods ................................................................................ 14

5.1.1 The Special Measurement Period ........................................................................... 14

5.1.2 The Standard Measurement Period ....................................................................... 14

5.1.3 The Initial Measurement Period ............................................................................. 15

5.2 Calendar of ACA Measurement Periods ....................................................................... 16

6.0 Appendix B: Suggested Tracking Documentation .......................................................... 17

7.0 Appendix C: Quick Reference - Payroll Procedures .................................................... 18

8.0 Appendix D: Graduate Assistant Policy and ACA Compliance .................................... 19

9.0 Appendix E: Instructions for Entry of ACA Hours into TAL ......................................... 20
1.0 Summary
The federal Affordable Care Act (ACA) requires a change in how medical insurance eligibility is determined and how work hours are tracked and reported. These ACA requirements may affect how departments provide benefits to employees and manage their work hours. All employees are subject to the new regulations. The university could be penalized over $24 million each year for failing to track all employees as required in the ACA. After you’ve read this document, take the described actions or contact the Human Resources ACA Analyst in Norman at 405-235-2961.

Effective January 1, 2015, the ACA requires the University of Oklahoma and other large employers to define full-time employment in a new way for the purposes of offering OU medical insurance to employees. For ACA purposes, any employee working an average of at least 30 hours per week or 130 hours per month is considered a full-time employee and eligible for medical insurance. This document describes the rules used to track an employee’s hours and to determine full-time status for purposes of the ACA.

1.1 Departments: Required Recordkeeping
Departments must now track the ‘hours of service’ for all employees. Hours of service are all hours for which an employee is paid or is entitled to pay. Hours of service include actual hours worked and all paid time off including vacation, holiday, illness, incapacity (including disability), jury duty, layoff, military duty, leave under the Uniformed Services Employment and Reemployment Rights Act (USERRA), leave under the Family and Medical Leave Act (FMLA), and paid leave of absence.

This document describes the recordkeeping requirements. New tracking and reporting practices may need to be developed in your department.

1.2 Managers: Effects on Workforce Management
To meet the regulations, departments are required to document hours of service for all employees. While some positions at the university are defined as part-time without benefits (i.e. student workers, some adjunct faculty, etc.), the university must offer medical insurance when any employee’s hours of service meet the ACA definition of full-time employee. The additional cost of providing employee medical insurance as required by the ACA will be included in the departmental university benefits fringe rate.

If the hours of service for an individual in one of these positions approach the ACA definition of full-time employee, departments may adjust their work schedule, increase the budget to include the additional cost of providing medical insurance, or hire the individual into a position that is intended to work 30 or more hours per week.

Additional workforce and benefits eligibility policies are being reviewed as part of the university’s ACA compliance process. Any updates to this document or other policies will be made available as they are developed.

1.3 Human Resources: Medical Insurance Eligibility Rules
Human Resources determines medical insurance eligibility by reviewing an employee’s hours of service during a defined period of time in the past. This is called a Look-Back Measurement Period. Employees with an average of 30 or more hours of service per week during the Look-Back Measurement Period become eligible for medical insurance and can elect coverage for the next 12 months. See Appendix A for the calendar of Measurement Periods and additional information about determining medical insurance eligibility.

For employees appointed in multiple departments, the combined hours of service across departments will be calculated by Human Resources to determine medical insurance eligibility.

NOTE: If an employee does not respond to the offer of medical insurance, within 30 days, it will be documented as a refusal of coverage.
2.0 Workforce Management and the Affordable Care Act

To ensure ACA compliance, departments must follow the recordkeeping procedures described in this document. Hours of service for all employees must be documented and maintained by each department. Human Resources will use these records to determine medical coverage eligibility and demonstrate ACA compliance to the IRS.

2.1 Introduction to Required Actions

It is important for the university to identify all positions that are potentially impacted by the ACA and to develop appropriate compliance policies. Please take the following actions to assist in this analysis.

1. Read this document before taking action.
2. Review every employee position for the following considerations:
   a. Tracking Hours - Departments must now track and report the hours of service for many employee categories whose hours haven’t been tracked in the past. Review this document to determine if a department’s procedure for tracking hours needs to be updated. For example, employees in positions paid on an hourly basis who report hours through the payroll system are already being tracked and no changes need to be made. However, the hours of service in most stipend-paid positions haven’t been tracked in the past and will require a tracking procedure going forward. This document describes the new tracking procedures.
   b. Salary and Stipend Positions - Contact HR ACA Compliance Analyst about employees who are paid on a stipend or salary who are not currently eligible for university employee medical coverage and do not fit into one of the ACA categories described in this document.
   c. Independent Contractors - Review each individual’s eligibility to work as an independent contractor. Incorrect categorization of an individual as an independent contractor when that individual is actually an employee may cause the university to be out of compliance with the ACA.
   d. Work Schedules and Job Classifications - Work schedules and job classifications may need to be adjusted to maintain ACA compliance. For example, supervisors must now consider new work hour limits for student workers and graduate assistants (see Section 3.2).

2.2 ACA Rules for Monitoring Hours

Some university policies regarding employment and benefits eligibility are changing under the new ACA requirements. Rules for monitoring hours of service and offering medical insurance are listed below:

1. Employee Definition - Everyone who receives a W-2 from the university is an employee under the ACA and may be eligible for employee medical insurance.
2. Independent Contractors - There are no changes for individuals who are correctly classified as independent contractors. They remain ineligible for medical insurance. The university can face penalties for both incorrect employment practices and failure to comply with the ACA. Departments should review each individual’s eligibility to work as an independent contractor and contact Human Resources with questions.
3. Medical Insurance Eligibility - The ACA requires that employee medical insurance eligibility be determined by an employee’s average hours of service and NOT by a job category or title. An employee with an average of 30 hours of service or more per week or 130 hours per month will be eligible for medical insurance.
4. Tracking - The university must track and report hours of service for all employees to demonstrate ACA compliance. The hours of service for most hourly-paid employees are already tracked. The hours of service for all other employees must also be tracked. This additional reporting requirement may be new for many departments and must be done to ensure ACA compliance.
5. Definition of ‘Hours of Service’ - Hours of service must include all hours for which an employee is paid or is entitled to pay. Hours of service include actual hours worked and all paid time off including vacation, holiday, illness, incapacity (including disability), jury duty, layoff, military duty, leave under the
Uniformed Services Employment and Reemployment Rights Act (USERRA), leave under the Family and Medical Leave Act (FMLA), and paid leave of absence.

6. **Recording Hours of Service** - The hours of service for some positions may be difficult to track. For example, Graduate Research Assistants, Adjunct Faculty, and employees paid by stipend may not currently have hourly tracking procedures. In these cases, the ACA provides limited guidance on alternate ways to calculate hours of service. Human Resources has developed alternate methods of monitoring hours as described in this document. If you have employee groups that don’t fit into any category described in this document, contact Human Resource ACA Analyst.

7. **ACA Employee Categories** - The ACA has defined four employee categories based on an individual’s average hours of service. Every university position must be sorted into one of these four ACA groups to determine medical insurance eligibility:
   - A **full-time employee** is a person who works on average at least 30 hours per week or 130 hours per month. A full-time employee is eligible for employee medical insurance.
   - A **seasonal employee** is a person who is hired into a position for which the customary annual employment is six months or less (for example, an employee hired to work in the summer or winter, but not both). A seasonal employee may average more than 30 hours per week during their season.
   - A **part-time employee** is a person who works on average less than 30 hours per week.
   - A **variable hour employee** is a person whose average hours per week cannot be reasonably determined at the time of hire. The OU defined category of occasional worker will fall here.

8. **Multiple Campus Jobs** - For employees appointed in multiple departments, the combined hours of service across departments will be calculated by Human Resources to determine medical insurance eligibility. For example, an employee who works an average of 25 hours per week in Department “A” and 10 hours per week in Department “B” is considered a full-time employee under the ACA and must be offered employee medical insurance.

9. **Track On-Call Hours** - Hours for which an employee is on-call must be tracked. The on-call duties and conditions of a particular position determine how these hours are to be measured and recorded. ACA regulations state that it is not reasonable for an employer to fail to credit an employee with an hour of service for any on-call hour for which any of the following is true: (1) payment is made or due by the employer, (2) for which the employee is required to remain on-call on the employer’s premises, or (3) for which the employee’s activities while remaining on-call are subject to substantial restrictions that prevent the employee from using the time effectively for the employee’s own purposes.

### 3.0 Recordkeeping Requirements

Many employees in positions that are not currently benefits eligible may become eligible for medical insurance under the ACA. Departments must follow the new tracking and reporting guidelines described here to comply with the ACA. If you have questions after reviewing this document, contact Human Resources. **NOTE:** These new time reporting methods are subject to the same audit and record retention requirements as current timesheets.

#### 3.1 Employees Currently Eligible for Benefits

**3.1.1 Salaried, Full-Time Benefits Eligible Employees**

<table>
<thead>
<tr>
<th>OUHSC Category</th>
<th>ACA Category</th>
<th>Actions Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full-time, Salaried (.75-1.0 FTE)</td>
<td>Full-time</td>
<td>40 hours per week will be automatically recorded by Human Resources using the earnings code ACA. This code is required for tracking purposes and does not initiate payment.</td>
</tr>
</tbody>
</table>

There are no changes in the determination of benefits eligibility for this group including 9 and 10 month appointed faculty.
3.1.2 Hourly Paid, Full-Time Benefits Eligible Employees

<table>
<thead>
<tr>
<th>OUHSC Category</th>
<th>ACA Category</th>
<th>Actions Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full-time, Hourly-paid (.75-1.0 FTE)</td>
<td>Full-time</td>
<td>No changes in reporting are required. Actual hours must continue to be tracked on an hourly timesheet and recorded in HR PeopleSoft for the employee to be paid. This record will also be used for ACA purposes. There are no changes in the determination of benefits eligibility for this group.</td>
</tr>
</tbody>
</table>

3.1.3 Part-Time Benefits Eligible Employees

<table>
<thead>
<tr>
<th>OUHSC Category</th>
<th>ACA Category</th>
<th>Actions Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>Part-time appointments of 6 months or more, (.5-.74 FTE) working 30 hours or more per week, benefits eligible</td>
<td>Full-time</td>
<td>No changes in reporting are required for hourly-paid, part-time employees. Actual hours must continue to be tracked on an hourly timesheet and recorded in PeopleSoft for the employee to be paid. This record will also be used for ACA purposes. Departments must now record hours of service for salaried, part-time employees. A recommended worksheet for tracking hours of service is included in Appendix B. The total hours of service per pay period for these employees should be entered in TAL using the hours type Regular ACA. This code is for required tracking purposes and does not initiate payment. See Appendix E. NOTE: If a department fails to enter the hours of service for salaried, part-time employees, then 40 hours per week will be automatically recorded by Human Resources for ACA purposes.</td>
</tr>
<tr>
<td>Part-time appointments of 6 months or more, (.5-.74 FTE) working less than 30 hours per week, benefits eligible</td>
<td>Part-time</td>
<td></td>
</tr>
</tbody>
</table>

NOTE: The university currently exceeds the ACA’s benefits eligibility requirements for part-time employees (.5-.74 FTE).

3.2 Employees Not Currently Eligible for Benefits

Many university positions are not eligible for medical insurance unless the individual employee’s hours meet the ACA definition of full-time employee. The university expects employees in the categories listed below to be part-time, seasonal, or variable hour employees for ACA purposes as defined in Section 2.2. Departments must track hours of service for these employees. These employees should work less than an average of 30 hours per week, or be employed as a seasonal employee for six months or less each year. The additional cost of providing employee medical insurance as required by the ACA is included in the departmental benefits fringe rate.

Part-time, seasonal, or variable hour positions at OU

- Part-Time Employees
- Temporary Employees
- Student Workers/Assistants
- Graduate Assistants
- Adjunct Faculty
- Occasional Workers
- Seasonal Employees
- Volunteer Employees
- Unpaid Interns
### 3.2.1 Part-time Employees

<table>
<thead>
<tr>
<th>OUHSC Category</th>
<th>ACA Category</th>
<th>Actions Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>Part-time appointments of 6 months or more, no benefits (less than .5 FTE)</td>
<td>Part-time</td>
<td>No changes in reporting are required for hourly-paid, part-time employees. Actual hours must continue to be tracked on an hourly timesheet and recorded in PeopleSoft for the employee to be paid. This record will also be used for ACA purposes. Departments must now record hours of service for part-time employees paid on a stipend or salary. A recommended worksheet for tracking hours of service is included in Appendix B. The total hours of service per pay period for these employees should be entered in TAL, see Appendix E. This code is for required tracking purposes and does not initiate payment. Part-time employees with less than .5 FTE appointments are not eligible for employee medical insurance unless an individual employee’s hours of service meet the ACA definition of full-time employee.</td>
</tr>
</tbody>
</table>

### 3.2.2 Temporary Employees

<table>
<thead>
<tr>
<th>OUHSC Category</th>
<th>ACA Category</th>
<th>Actions Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>Temporary appointments of less than 6 months</td>
<td>May be defined as full-time, part-time, or variable hour employee for purposes of the ACA depending on the scope of the position.</td>
<td>No changes in reporting are required for hourly-paid, temporary employees. Actual hours must continue to be tracked on an hourly timesheet and recorded in PeopleSoft for the employee to be paid. This record will also be used for ACA purposes. Departments must now record hours of service for temporary employees paid on a stipend. A recommended worksheet for tracking hours of service is included in Appendix B. The total hours of service per pay period for these employees should be entered in TAL using hours type Regular ACA, see Appendix E. This code is for required tracking purposes and does not initiate payment. Temporary employees are not eligible for employee medical insurance unless an individual employee’s hours of service meet the ACA definition of full-time employee. Temporary employees, who are expected to work on average over 30 hours per week, become eligible for medical insurance within 90 days of their hire date. Human Resources monitors these hours and will notify affected employees. Some temporary employees are appointed in multiple departments. The combined hours of service across departments will be calculated by Human Resources to determine medical insurance eligibility.</td>
</tr>
</tbody>
</table>
### 3.2.3 Student Workers/Assistants

<table>
<thead>
<tr>
<th>OUHSC Category</th>
<th>ACA Category</th>
<th>Actions Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Worker or Assistant, no benefits</td>
<td>Part-time</td>
<td>No changes in reporting are required for hourly-paid, Student Worker or Assistant. Actual hours must continue to be tracked on an hourly timesheet and recorded in PeopleSoft for the employee to be paid. This record will also be used for ACA purposes. Departments must now record hours of service for student workers or assistants paid on a stipend or salary. A recommended worksheet for tracking hours of service is included in Appendix B. The total hours of service per pay period for these employees should be entered in TAL using hours type Regular ACA, see Appendix E. This code is for required tracking purposes and does not initiate payment. Student workers or assistants are not eligible for employee medical insurance unless an individual employee’s hours of service meet the ACA definition of full-time employee. Exclusion: Hours worked in federal work study positions are not counted toward medical insurance eligibility under the ACA.</td>
</tr>
</tbody>
</table>

#### 3.2.3.1 Work Hours for Student Workers/Assistants

Student workers or assistants should limit their work hours to less than 30 hours per week to focus on their studies. Student employees who meet the ACA definition of full-time employee become eligible for employee medical insurance.

Some student workers or assistants are appointed in multiple departments. The combined hours of service across departments will be calculated by Human Resources to determine medical insurance eligibility.

**NOTE:** A change in a student’s employment category may adversely affect them in several ways including student loan deferment, course enrollment opportunities, and visa status.

### 3.2.4 Adjunct Faculty

<table>
<thead>
<tr>
<th>OUHSC Category</th>
<th>ACA Category</th>
<th>Actions Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adjunct Faculty working 30 hours or more per week</td>
<td>Full-time</td>
<td>Departments must now record hours of service for adjunct faculty paid on a stipend or salary. Hours of service should be calculated as described in Section 3.2.4.1. A recommended worksheet for tracking hours of service is included in Appendix B. The total hours of service per pay period for these employees should be entered in TAL, see Appendix E. This code is for required tracking purposes and does not initiate payment. Some adjunct faculty are appointed in multiple departments. The combined hours of service across departments will be calculated by Human Resources to determine medical insurance eligibility. Adjunct faculty are not eligible for employee medical insurance unless an individual employee’s hours of service meet the ACA definition of full-time employee.</td>
</tr>
<tr>
<td>Adjunct Faculty working less than 30 hours per week</td>
<td>Part-time</td>
<td></td>
</tr>
</tbody>
</table>

[9]
3.2.4.1 Calculating Hours of Service for Adjunct Faculty

Departments must document all *required* work inside and outside the classroom. Under the ACA guidelines, record hours of service for an adjunct faculty member as follows: *(a)* record 2 1/4 hours of service for each hour of teaching time per week. This calculation represents a combination of teaching time and time performing related tasks such as class preparation and grading. In other words, record an hour of service for each hour of teaching, as well as an additional 1 1/4 hours of service for related activities. And, *(b)* record an hour of service for each additional hour outside of the classroom the faculty member spends performing faculty-related duties including required office hours or required attendance at faculty meetings.

**Example:** Calculating hours of service for Adjunct Faculty

<table>
<thead>
<tr>
<th>Required Activity</th>
<th>Calculation</th>
<th>Hours of Service Recorded</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teaching 12 credit hours</td>
<td>12 x 2.25 hours of service</td>
<td>27 hours of service</td>
</tr>
<tr>
<td>Office hours</td>
<td>2 hours</td>
<td>2 hours of service</td>
</tr>
<tr>
<td>Faculty meeting</td>
<td>1 hour</td>
<td>1 hour of service</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>30 hours of service</strong></td>
</tr>
</tbody>
</table>

3.2.5 Graduate Assistants

<table>
<thead>
<tr>
<th>OUHSC Category</th>
<th>ACA Category</th>
<th>Actions Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>Graduate Assistants</td>
<td>Part-time</td>
<td>Departments must now record hours of service for graduate assistants paid on a stipend or salary. Hours of service for Graduate Teaching Assistants should be calculated as described in Section 3.2.5.1 and 3.2.5.2, and for Graduate Research Assistants as described in Section 3.2.5.3. A recommended worksheet for tracking hours of service is included in Appendix B. The total hours of service per pay period for these employees should be entered in TAL using hours code Regular ACA, see Appendix E. This code is for required tracking purposes and does not initiate payment. Graduate assistants are not eligible for employee medical insurance unless an individual employee's hours of service meet the ACA definition of full-time employee. Graduate assistants can elect student health insurance. See Section 3.2.5.4 for work hour limits.</td>
</tr>
</tbody>
</table>

3.2.5.1 Graduate Teaching Assistants

A graduate teaching assistant (GTA) is a GA whose primary responsibility is teaching under the supervision of a faculty member. Hours of service for these GTAs are particularly challenging to identify and track as some portion of the hours spent under an assistantship appointment is attributable to the GTA’s work as an employee of the university and some portion is attributable to the GA’s educational requirements as students who are learning how to teach. Departments must 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. See the Graduate Assistant Policy and ACA Compliance in Appendix D for more information about how this method meets ACA requirements.

3.2.5.2 Graduate Teaching Assistants who are Instructor of Record

Some GTAs serve as Instructor of Record for a course(s). For purposes of this policy, a GTA is considered to be the Instructor of Record if he or she has full authority for the courses he or she is teaching and is not being supervised by a faculty member in the teaching and grading of the courses. GAs who are the Instructor of Record will fall under the university’s Adjunct Faculty policies for ACA purposes. Departments must record their hours of service with the same method used for tracking the hours of service for adjunct faculty as described in the next paragraph.
3.2.5.2.1 Calculating Hours of Service for GTAs who are Instructor of Record

Departments must document all required work inside and outside the classroom. Under the ACA guidelines, record hours of service for a GTA who is Instructor of Record as follows: **(a)** record 2 1/4 hours of service for each hour of teaching time per week. This calculation represents a combination of teaching time and time performing related tasks such as class preparation and grading. In other words, record an hour of service for each hour of teaching, as well as an additional 1 1/4 hours of service for related activities. And, **(b)** record an hour of service for each additional hour outside of the classroom the GTA spends performing teaching-related duties including required office hours or required attendance at departmental meetings.

**Example:** Calculating hours of service for GTAs who are Instructor of Record

<table>
<thead>
<tr>
<th>Required Activity</th>
<th>Calculation</th>
<th>Hours of Service Recorded</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teaching 12 credit hours</td>
<td>12 x 2.25 hours of service</td>
<td>27 hours of service</td>
</tr>
<tr>
<td>Office hours</td>
<td>2 hours</td>
<td>2 hours of service</td>
</tr>
<tr>
<td>Faculty meeting</td>
<td>1 hour</td>
<td>1 hour of service</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>30 hours of service</td>
</tr>
</tbody>
</table>

3.2.5.3 Graduate Research Assistants

A graduate research assistant (GRA) is a GA whose primary responsibility is research under supervision of a faculty member. Hours of service for GRAs are particularly challenging to identify and track as some portion of the hours spent under an assistantship appointment is attributable to the GRA’s work as an employee of the University, and some portion is attributable to the GA’s educational requirements as students who are learning how to do research. Departments must 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. See the Graduate Assistant Policy and ACA Compliance in Appendix D for more information about how this method meets ACA requirements.

3.2.5.4 Work Hour Limits for Graduate Assistants

GAs may work a maximum of 28 hours per week (.7 FTE). Some GAs are appointed in multiple departments. The maximum work hours is a combined total across all of their appointments. The combined hours of service across departments will be calculated by Human Resources to determine medical insurance eligibility.

**NOTE:** A change in a student’s employment category may adversely affect them in several ways including student loan deferment, course enrollment opportunities, and visa status.

3.2.5.5 Supplemental Pay for Graduate Assistants

A GA hired at 0.7 FTE may not receive additional supplemental compensation. GAs below 0.70 FTE may pursue additional supplemental compensation up to the maximum of a .7 FTE appointment. Departments are required to complete an ePAF, track supplemental compensation for GAs (see Section 3.3), and report hours worked in TAL, see Appendix E.
3.2.6 Seasonal Employees

<table>
<thead>
<tr>
<th>OUHSC Category</th>
<th>ACA Category</th>
<th>Actions Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seasonal employee</td>
<td>Seasonal</td>
<td>A seasonal employee is a person who is hired into a position for which the customary annual employment is six months or less (for example, an employee hired to work in the summer or winter, but not both). A seasonal employee may average more than 30 hours per week during their season. No changes in reporting are required for hourly-paid seasonal employees. Actual hours must continue to be tracked on an hourly timesheet and recorded in TAL for the employee to be paid. This record will also be used for ACA purposes. Departments must record hours of service for occasional workers paid on a stipend or salary. A recommended worksheet for tracking hours of service is included in Appendix B. The total hours of service per pay period for these employees should be entered in TAL using the hours type Regular ACA, see Appendix E. This code is for required tracking purposes and does not initiate payment.</td>
</tr>
</tbody>
</table>

3.2.7 Occasional Workers

<table>
<thead>
<tr>
<th>OUHSC Category</th>
<th>ACA Category</th>
<th>Actions Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>Occasional Worker</td>
<td>Variable hour</td>
<td>Occasional workers average 19 hours or less per week over a year. These appointments may be continued indefinitely. They are not eligible for employee medical insurance unless an individual employee’s hours of service meet the ACA definition of full-time employee. No changes in reporting are required for hourly-paid, occasional workers. Actual hours must continue to be tracked on an hourly timesheet and recorded in TAL for the employee to be paid. This record will also be used for ACA purposes. Departments must record hours of service for occasional workers paid on a stipend or salary. A recommended worksheet for tracking hours of service is included in Appendix B. The total hours of service per pay period for these employees should be entered in TAL using the hours type Regular ACA, see Appendix E. This code is for required tracking purposes and does not initiate payment.</td>
</tr>
</tbody>
</table>

3.2.8 Volunteer Employees

For ACA purposes, volunteer employees include all employees of a government entity or other tax exempt organization whose only compensation is either (a) allowance or reimbursement for reasonable expenses incurred in the performance of services by volunteers; or (b) reasonable benefits such as long service awards or nominal fees customarily paid by similar entities in connection with the performance of services by volunteers. There is no ACA reporting requirement for this group.

3.2.9 Unpaid Interns

The university is not required to track and report hours for a student in an intern position as long as the student does not receive, and is not entitled to, payment in connection with those hours. There is no ACA reporting requirement for this group.
3.3 Supplemental Pay Requests and Additional Pay ePAFs
There are ACA reporting requirements for supplemental pay requests if the additional pay is associated with hours worked. When requesting additional pay for hours worked, departments must calculate and report the number of hours that are equivalent to the amount of pay requested.

Additional Pay ePAF: The department is responsible for recording the hours of service equivalency on your internal tracking document (sample document in Appendix B) and entering the hours in TAL using hours type Regular ACA, see Appendix E. This code is required for tracking purposes and does not initiate payment.

Paper Form Supplemental Pay Request: The hours worked should be recorded on the form and the comments should include the statement, “The hours above are reported for ACA compliance purposes.” Hours will still need to be recorded in TAL, see Appendix E. Exception: Hours of service do not need to be included on this form if 1) the hours worked have already been recorded in the payroll system, or 2) the supplemental pay is not for hours worked (the payment is for an award, for example). If applicable, note the exception in the comments section of the form.

4.0 Additional ACA Requirements
In addition to the new recordkeeping requirements for departments, the university is also meeting the requirements described below to remain ACA compliant:

1. OU provides information to all employees about OU medical insurance and the ACA Health Insurance Marketplace. Current employees received this information in October 2013 and all new employees have received it since then. Employees can obtain information about the ACA and the Health Insurance Marketplace at [https://www.healthcare.gov](https://www.healthcare.gov).

2. OU-provided medical insurance is available for the dependent children of employees through the end of the month in which they turn age 26.

3. OU’s medical insurance plans meet the standard for affordability provided by the ACA and exceed the federal minimum value standard*. Based on these measures, employees eligible for OU-provided medical insurance may not qualify for federal tax credit subsidies or discounted premiums. Consequently, OU employees may pay a lower share of the premium cost on an OU plan. Each employee’s situation is different. Review your options on the federal website, [https://www.healthcare.gov](https://www.healthcare.gov).

   Employees who are not eligible for university-provided medical insurance may qualify for federal tax credit subsidies or discounted premiums and may find affordable coverage in the Health Insurance Marketplace.

*The standard of affordability is a federally defined measure based on the cost of Employee Only coverage provided by OU. A health plan meets the minimum value standard if it’s designed to pay at least 60% of the total cost of medical services for a standard population. The minimum value standard is generally an actuarial calculation.
5.0 Appendix A: Measurement Periods
The three measurement periods described below will be applied to part-time, seasonal, and variable hour positions as defined in this document and the ACA.

Human Resources determines medical insurance eligibility by looking back at the hours of service reported by university departments during a defined period of time in the past called a Look-Back Measurement Period. Employees with an average of 30 or more hours of service per week during the Measurement Period become eligible for medical insurance and can elect coverage for the next 12 months.

The Measurement Period is the period of time during which hours of service are tracked to determine medical insurance eligibility. The Administrative Period is the period of time during which Human Resources reviews the hours tracked and offers medical insurance to anyone that has become eligible. The Stability Period is the period of time during which the individual would have medical insurance coverage if they elected it. A calendar of the Measurement Periods, Administrative Periods, and Stability Periods for ongoing and new employees is in Section 5.2.

There are three Measurement Periods: the Special Measurement Period, the Initial Measurement Period, and the Standard Measurement Period.

5.1.1 The Special Measurement Period
This enabled the university to offer medical insurance in compliance with the ACA to eligible employees effective January 1, 2015.

1. The Special Measurement Period was a one-time occurrence May 1, 2014, through October 31, 2014.
2. Employees who worked an average of 30 hours or more per week during the Special Measurement Period were offered university medical insurance for a period of time known as the Stability Period. These employees continue eligibility for benefits during the Stability Period regardless of the average weekly hours worked during the Stability Period.
3. The Stability Period is January 1, 2015, through December 31, 2015.
4. An Administrative Period from November 1, 2014, through December 31, 2014, happened between the Measurement Period and Stability Period. During this time Human Resources determined eligibility and notified employees who have become eligible for OU employee medical insurance on the basis of hours worked during the Special Measurement Period. Employees who became eligible for benefits could enroll for coverage effective January 1, 2015.

5.1.2 The Standard Measurement Period
The Standard Measurement Period is used for all part-time, seasonal, and variable hour positions as defined in this document and the ACA. It will enable the university to offer medical insurance in compliance with the ACA to eligible employees.

1. The Standard Measurement Period will be November 1 through the following October 31.
2. The first Standard Measurement Period will be November 1, 2014, through October 31, 2015. This Standard Measurement Period will enable the university to identify employees who are considered full-time for ACA purposes and offer them medical insurance coverage effective January 1, 2016.
3. Employees who work an average of 30 hours or more per week during the Standard Measurement Period will be offered university medical insurance for a period of time in the future known as the Stability Period. These employees continue eligibility for benefits during the Stability Period regardless of the average weekly hours worked during the Stability Period.
4. The Stability Period is January 1 through December 31 of the year following each Standard Measurement Period.
5. An Administrative Period from November 1 through December 31 happens between the Measurement Period and Stability Period. During this time Human Resources will determine eligibility and notify employees who have become eligible for OU employee medical insurance on the basis of hours worked
during the Special Measurement Period. Employees who have become eligible for benefits can enroll for coverage effective January 1 of the following year.

5.1.3 The Initial Measurement Period
The Initial Measurement Period is used for new employees. It will enable the university to offer medical insurance in compliance with the ACA to newly hired employees.

1. Each new employee falls into a 12-month Initial Measurement Period that begins on the first day of the month following the employee’s date of hire.

2. For new employees, the Initial Measurement Period is 12 months, the Administrative Period is one month, and the Stability Period is the next 12 months.

3. Employees who work an average of 30 hours or more per week during the Initial Measurement Period will be offered university medical insurance for a period of time in the future known as the Stability Period. These employees continue eligibility for benefits during the Stability Period regardless of the average weekly hours worked during the Stability Period.

4. New employees will subsequently be included in the Standard Measurement Period for ongoing employees once they have been employed for a complete Standard Measurement Period.
Section 5.2: Calendar of Affordable Care Act Measurement Periods

Measurement Period: An employee with an average of 30 hours of service or more during the measurement period must be offered medical insurance. A 6-month Special Measurement Period occurs one time from May 1, 2014 through Oct 31, 2014 and will be used for existing employees (those active on May 1, 2014). The 12-month Standard Measurement Period for employees active on November 1 is from November 1 through October 31 of the following year. The 12-month Initial Measurement Period for new employees begins on the first of the month after their date of hire.

Administrative Period: The Administrative Period follows the Measurement Period. Eligible employees will be notified and allowed to enroll in medical insurance. The Standard Administrative Period will be November 1 through December 31 each year for existing employees (those active on November 1).

Stability Period: The Stability Period follows the Administrative Period and must be as long as the Measurement Period. The Stability Period will be January 1 through December 31 each year. Employees who has an average of 30 hours of service per week during the Measurement Period can elect medical insurance coverage for the entire Stability Period as long as they remain active employees. The Stability Period for new employees is 12 months.

### Existing Employees (active on May 1, 2014)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>July 1, 2014 - June 30, 2015 Does employee average 30 hrs per week?</td>
<td>Nov 1, 2014 - Oct 31, 2015 Does employee average 30 hours per week?</td>
<td>Standard Admin Period</td>
<td>If the 30 hour threshold was met, the employee can elect coverage for this period.</td>
</tr>
<tr>
<td>2015</td>
<td>Stability Period: Jan 1, 2016 - Dec 31, 2016 If the 30 hour threshold was met, the employee can elect coverage for this period.</td>
<td>Standard Admin Period</td>
<td>Stability Period: Jan 1, 2016 - Dec 31, 2016 If the 30 hour threshold was met, the employee can elect coverage for this period.</td>
<td></td>
</tr>
<tr>
<td>2016</td>
<td>Stability Period: Jan 1, 2017 - Dec 31, 2017 If the 30 hour threshold was met, the employee can elect coverage for this period.</td>
<td>Standard Admin Period</td>
<td>Stability Period: Jan 1, 2017 - Dec 31, 2017 If the 30 hour threshold was met, the employee can elect coverage for this period.</td>
<td></td>
</tr>
</tbody>
</table>

### New Employees (hired after May 1, 2014)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>July 1, 2014 - June 30, 2015 Does employee average 30 hrs per week?</td>
<td>Nov 1, 2014 - Oct 31, 2015 Does employee average 30 hours per week?</td>
<td>Standard Admin Period</td>
<td>If the 30 hour threshold was met, the employee can elect coverage for this period.</td>
</tr>
<tr>
<td>2015</td>
<td>Stability Period: Sept 1, 2016 - Aug 31, 2016 If the 30 hour threshold was met, the employee can elect coverage for this period.</td>
<td>Standard Admin Period</td>
<td>Stability Period: Sept 1, 2016 - Aug 31, 2016 If the 30 hour threshold was met, the employee can elect coverage for this period.</td>
<td></td>
</tr>
<tr>
<td>2016</td>
<td>Stability Period: Sept 1, 2017 - Aug 31, 2017 If the 30 hour threshold was met, the employee can elect coverage for this period.</td>
<td>Standard Admin Period</td>
<td>Stability Period: Sept 1, 2017 - Aug 31, 2017 If the 30 hour threshold was met, the employee can elect coverage for this period.</td>
<td></td>
</tr>
</tbody>
</table>

Transition to Standard Measurement Period. Insurance must continue if the 30-hour threshold was met during an overlapping Standard Measurement Period.
Appendix B

**ACA Hours of Service Tracking Record**

Record hours of service below for all employees paid on stipend or salary. Hours of service are all hours for which an employee is paid or is entitled to pay. Hours of service include actual hours worked and all paid time off including vacation, holiday, illness, incapacity (including disability), jury duty, layoff, military duty, leave under the Uniformed Services Employment and Reemployment Rights Act (USERRA), leave under the Family and Medical Leave Act (FMLA), and paid leave of absence.

**Additional Pay:** All hours of service that are paid on an Additional Pay ePAF should be recorded on this form.

**Payroll Reporting:** The hours of service documented here should be reported in the payroll system using the earnings code ACA each pay period.

**Record Retention:** ACA time tracking records are subject to the same audit and record retention requirements as current timesheets.

<table>
<thead>
<tr>
<th>Date:</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
<th>11</th>
<th>12</th>
<th>13</th>
<th>14</th>
<th>15</th>
<th>16</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACA Hours of Service</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date:</th>
<th>17</th>
<th>18</th>
<th>19</th>
<th>20</th>
<th>21</th>
<th>22</th>
<th>23</th>
<th>24</th>
<th>25</th>
<th>26</th>
<th>27</th>
<th>28</th>
<th>29</th>
<th>30</th>
<th>31</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACA Hours of Service</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Comments:**

**Employee Signature:**

**Date:**

**Supervisor Signature:**

**Date:**

This document is available electronically as a spreadsheet here: [https://apps.hr.ou.edu/dms/GetDocuments.aspx?p=ACA+Workforce+Management](https://apps.hr.ou.edu/dms/GetDocuments.aspx?p=ACA+Workforce+Management)

**NOTE:** Hours of service for adjunct faculty and graduate assistants (GAs: graduate teaching assistants (GTAs), and graduate research assistants (GRAs)) are calculated as described below.

**Adjunct faculty and GTAs (Instructors of Record):** Record 2 1/4 hours of service for each credit hour of teaching time. Record an hour of service for each additional hour outside of the classroom spent performing related duties including required office hours or required attendance at faculty meetings.

For example:

<table>
<thead>
<tr>
<th>Required Activity</th>
<th>Calculation</th>
<th>Hours of Service Recorded per week</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teaching 12 credit hours per week</td>
<td>12 x 2.25 hours of service</td>
<td>27 hours of service</td>
</tr>
<tr>
<td>Office hours</td>
<td>2 hours</td>
<td>2 hours of service</td>
</tr>
<tr>
<td>Faculty/staff meetings</td>
<td>1 hour</td>
<td>1 hour of service</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>30 hours of service</td>
</tr>
</tbody>
</table>

**GRAs and GTAs (Not Instructors of Record):** Record hours of service as 10 hours per week for .25 FTE, 20 hours per week for .5 FTE, and 28 hours per week for .7 FTE.
### Reporting Time: ACA Recordkeeping Guidelines

<table>
<thead>
<tr>
<th>Employee Group</th>
<th>HSC PeopleSoft Method</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaried, full-time benefits eligible .75 – 1.0 FTE</td>
<td>40 hours per week will automatically be recorded by Human Resources. Employees in this category do not need to track hours worked and departments do not need to report ACA hours on the monthly certification.</td>
</tr>
<tr>
<td>Hourly paid employees</td>
<td>Actual hours must be tracked on an hourly timesheet and recorded in PeopleSoft for the employee to be paid. This record will also be used for ACA purposes. If an hourly employee receives supplemental or additional pay, see category Employees Receiving Supplemental Pay or Stipend Pay for further guidance.</td>
</tr>
<tr>
<td>Part-time salaried employees</td>
<td>Your department must track the hours of service for part-time salaried employees regardless of whether they are eligible for university benefits. An employee’s total hours of service in each pay period should be entered in PeopleSoft using the earnings code ACA. See Appendix E. This code is required for tracking purposes and does not initiate payment. If actual hours of service are not entered for part-time salaried people, 40 hours per week will automatically be recorded in PeopleSoft using the earnings code ACA. In the <em>OU Workforce Management Requirements</em> document at the link below, see Section 3.2.4 for methods of calculating hours for adjunct faculty and Section 3.2.5 for graduate assistants.</td>
</tr>
<tr>
<td>Employees Receiving Supplemental Pay or Stipend Pay</td>
<td>Changes to Supplemental Pay Requests and Additional Pay ePAFs</td>
</tr>
<tr>
<td></td>
<td>There are ACA reporting requirements for supplemental pay requests if the additional pay is associated with hours worked. When requesting additional pay for hours worked, departments must now calculate and report the number of hours that are equivalent to the amount of pay requested. Additional Pay ePAF: The department is responsible for recording the hours of service equivalency on your internal tracking document (sample document in Appendix B of the <em>OU Workforce Management Requirements</em> document at the link below) and entering the hours in HR PeopleSoft using the earnings code ACA. See Appendix E. This code is required for tracking purposes and does not initiate payment. Paper Form Supplemental Pay Request: The hours worked should be recorded on the form and the comments should include the statement, “The hours above are reported for ACA compliance purposes.” Your department will still need to record the additional hours of service in PeopleSoft. See Appendix E. Exception: Hours of service do not need to be included on this form if 1) the hours worked have already been recorded in the payroll system, or 2) the supplemental pay is not for hours worked (the payment is for an award, for example). If applicable, note the exception in the comments section of the form. Stipend Payments: Payment for stipends cannot be delayed until the end of the semester. Payment must be issued in the month work was performed. Use the Supplemental Pay Request or the Additional Pay ePAF as described above to request stipend pay.</td>
</tr>
</tbody>
</table>

If you have employees that don’t fit into the categories above, contact the ACA Analyst at 325-2961 for an alternate method of recordkeeping or HR at ohr@ou.edu.

Up-to-date versions of this and other ACA documents can be found here: https://apps.hr.ou.edu/dms/GetDocuments.aspx?p=ACA+Workforce+Management.
Appendix D
Graduate Assistant Policy and Affordable Care Act Compliance
For Graduate Assistants who are not the “Instructor of Record”

A. Background
Graduate Assistants (GAs) are assigned duties as University of Oklahoma employees, but those duties are generally related to the GAs field of study and are simultaneously required to attain a degree. Therefore, some portion of the hours spent under an assistantship appointment is attributable to the GAs work as an employee of the university, and some portion is attributable to the GAs educational requirements as students. GAs are paid a market-competitive stipend for the portion of their work as “employees of the university”. The university will credit hours worked by GAs based on the level of appointment, .50 FTE to .70 FTE. No GA will receive an appointment greater than .70 FTE. All GAs will receive an appointment letter detailing the level of appointment and this policy for crediting hours of service for Affordable Care Act (ACA) purposes.

This policy applies only to those GAs who are not the “Instructor of Record”. For purposes of this policy, a GA is considered to be the “Instructor of Record” only if he or she has full authority for the courses he or she is teaching, and is not being supervised by a faculty member in the teaching and grading of the courses. GAs who are the “Instructor of Record” will fall under the university’s Adjunct Faculty policies for ACA purposes.

B. Applicable Legal Rules
The Treasury Department and the IRS have acknowledged that certain categories of employees have hours of service that are particularly challenging to track and for whom the ACA’s final play-or-pay regulations' general rules for determining hours of service may present special difficulties.

Until further guidance is issued, employers of adjunct faculty and employees in other positions that raise analogous issues with respect to the crediting of hours of service are required to use a reasonable method of crediting hours of service that is consistent with section 4980H of the Internal Revenue Code (the “Code”).

A method of crediting hours is not reasonable if it takes into account only a portion of an employee's hours of service with the effect of characterizing, as a non-full-time employee, an employee in a position that traditionally involves at least 30 hours of service per week. Whether a method of crediting hours of service is reasonable is based on the relevant facts and circumstances.

C. Application of Legal Rules to Graduate Assistants
GAs raise issues that are analogous to those raised by the employment of adjunct faculty, including:

- GAs are assigned and are compensated for work associated with their status as research or teaching assistants and the course work in which they are enrolled (Adjuncts are compensated based on course work they are teaching);
- GA stipend compensation is not based on actual time spent on work assigned to them;
- The hours of service equivalencies for non-hourly employees (eight hours per day or 40 hours per week) are too high for GAs, as reflected in the amount of the stipend paid for the value of the

---

portion of their work attributable to their employment and the inherent categorizing of a portion of their work as educational in nature; and

- Counting actual hours is administratively burdensome, or impossible, since the work may be simultaneously performed as an employee and as a student.

Therefore, the university and its health plan consultant have worked with Nyhart, an actuary, to develop a reasonable method of crediting hours of service for GAs that is consistent with Code § 4980H considering all facts and circumstances. The result of this analysis is that each GA with a .5 FTE appointment will be credited with 20 hours of service per week, and each GRA with a .70 FTE appointment will be credited with 28 hours of service per week.

To ensure that this method of crediting hours is reasonable and takes into account all GA hours of service attributable to the portion of their work as an employee of the university (and not as a student); and does not have the effect of characterizing an otherwise full-time employee as a non-full-time employee, Nyhart has developed a ratio that will be calculated and reviewed periodically.

Since the stipend paid to these GAs is market-based and competitive among other universities with similar educational and research programs, the amount of the stipend paid to the GA compared to the average salary in the annual NACE Salary Survey is a reasonable measure (and somewhat conservative) of the portion of the GAs work as an “employee”. The ratio of (a) the average peer stipend reported in the OSU Graduate Assistant Stipend Survey to (b) the average annual salary reported in the NACE salary survey will be used to verify that the number of hours credited are reasonable, and do not understate the actual number of hours GAs devote to their work as university employees. The ratio will be calculated periodically to verify that a reasonable number of hours are being credited for the portion of a GAs assigned duties that are attributable to their work as an employee of the university.

Currently, for the 2014 – 2015 academic year, the calculation is as follows and demonstrates that the hours crediting method stated above is reasonable:

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>OSU Graduate Assistant Stipend Survey Average</td>
<td>$16,635 cash compensation paid over nine-months</td>
</tr>
<tr>
<td>Annualized OSU Graduate Assistant Stipend Survey Average</td>
<td>$22,180 ($16,636 x 12 / 9)</td>
</tr>
<tr>
<td>2014 NACE Survey Average Salary</td>
<td>$45,473</td>
</tr>
<tr>
<td>Ratio</td>
<td>.4878 FTE</td>
</tr>
</tbody>
</table>

The executive summary of the annual survey published by the National Association of Colleges and Employers states “Data contained in the NACE Salary Survey are produced through a compilation of data derived from the U.S. Bureau of Labor Statistics, the U.S. Census Bureau, and a master data set developed by Job Search Intelligence. Data for the April 2014 Salary Survey report were retrieved in February 2014.” The survey is conducted annually and includes a broad variety of degree majors and geographic locations. The survey reflects a fair market wage for recent graduates in full-time employment.

Oklahoma State University conducts the Graduate Assistant Stipend Survey annually. The survey data are collected from more than forty universities with similar educational and research programs.
Appendix E: Entering ACA hours into TAL

The duration time sheet for exempt employees that are less than .75 FTE is shown below.

![Time Sheet](image)

The drop menus in the bottom box list the different types of hours worked and leave taken that can be put on the time sheet.

![Drop Menus](image)

Employees or the supervisor or payroll coordinator must use Regular ACA to record hours worked for the purposes of ACA reporting. All other items in the menu are forms of leave that should be used as defined. These hours do not affect pay and are recorded for the purposes of ACA compliance.
An employee that worked 6 hours on Monday would choose “Regular ACA” under **Hours Type** and enter a 6 in the Monday column, as shown below.

Click and repeat for the remainder of the pay period. Duration time sheets must be completed by the employee and approved by the supervisor at the end of each pay period.
If the number of hours in a given day does not match the per day FTE value, a warning will appear, as shown in the following screenshot. You do not need to correct this warning if the hours are accurate. The system is just showing that the person worked more or less than expected per day. For instance, the system assumes that a .5 FTE employee working 20 hours per week would work 4 hours per day, 5 days per week; however, a person working 10 hours per day, 2 days per week is acceptable. The warning will not prevent the process from running.
**NOTE:** Multiple types of leave can be entered on the same week by using the other rows under **Hours Type**, as shown in the image below.

### Part Time Exempt Employees and LWOP

If a part-time exempt employee only works part of their scheduled hours for a day and has no available leave, they cannot use leave without pay (LWOP) hours for the hours not worked. However, if the employee does not work any hours of a scheduled work day, then LWOP may be used on the time sheet. The amount of LWOP entered should match the number of hours the employee was scheduled to work.

### Missed or Incorrect ACA Hours:

If an employee fails to record hours accurately, the supervisor or payroll coordinator must correct their hours.

- If a person worked on a given day, but the number of hours is not known, 8 hours must be entered for that day.
- If a person worked during a given week, but the days worked are not known, 40 hours must be entered for the week.
- If an employee consistently fails to enter hours, 40 hours must be entered for every week causing the person to be a 1.0 FTE with full-time eligibility.

### Part Time Exempt Employees and LWOP

If a part-time exempt employee only works part of their scheduled hours for a day and has no available leave, they cannot use leave without pay (LWOP) hours for the hours not worked. However, if the employee does not work any hours of a scheduled work day, then LWOP may be used on the time sheet. The amount of LWOP entered should match the number of hours the employee was scheduled to work.