



Memorandum

To: Supervisors of Student Employees
From: Human Resources and Student Work Experience Center
Subj: Tracking Hours for Affordable Care Act
Date: March 21, 2014

The Internal Revenue Service (IRS) recently published a rule containing additional guidance on employers' obligations to provide full-time employees with health coverage under the Affordable Care Act (ACA). The rule specifically addresses methods for determining when students are entitled to employer-provided health coverage under the ACA. This link can provide detail:

<https://www.cupahr.org/news/item.aspx?id=10480>

Currently, under university policy, student employees are limited to working no more than 20 hours per week while they are enrolled in classes. In some cases, students work as wage employees, when not enrolled in classes, and they work in excess of 20 hours per week.

Effective immediately, student employees are not permitted to work more than 29 hours per week on average over the measurement period of May 1 – April 30. All hours worked as either an institutional employment (IE) student employee or a regular university wage employee will be factored into the average.

The ACA guidelines exclude federal work study hours from the calculation of the average hours of work over the measurement period. However, federal work study positions will still be included in the 20 hours per week limitation for student employees.

Graduate assistantship hours will need to be carefully managed to determine whether or not the graduate assistant qualifies for employer-provided health coverage. Graduate assistants who are approved to work as student employees or wage employees cannot exceed 29 hours per week averaged over the measurement period.

Services by an intern or extern would not count as hours of service, unless an entitlement to pay exists.

HR, SWEC, and the Graduate School will co-manage this process. Supervisors will be apprised if a student approaches or exceeds the 29 hour per week average. Adjustments to work schedules may be necessary.

If you have questions, please contact HR at 540-568-6165 or humanresources@jmu.edu. You may also contact SWEC at 540-568-3269 or studentjobs@jmu.edu, or the Graduate School at 540-568-7065 or rymanle@jmu.edu.