

RESOLUTION NO. 14-7977

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF  
PLUMAS REGARDING AFFORDABLE CARE ACT - LOOK BACK  
MEASUREMENT PERIODS (“SAFE HARBORS”)**

**WHEREAS**, the Patient Protection and Affordable Care Act (“ACA”) was enacted on March 23, 2010;

**WHEREAS**, ACA added Section 4980H, Shared Responsibility for Employers Regarding Health Care Coverage, to Title 26 of the United States Code, the Internal Revenue Code (“Section 4980H”);

**WHEREAS**, Section 4980H imposes an assessable payment on an applicable “large” employer when (1) it fails to offer “substantially all” of its “full-time” employees (and their dependents) the opportunity to enroll in minimum essential coverage or offers coverage to “substantially all” of its full-time employees (and their dependents) that is “unaffordable” or does not provide “minimum value, and (2) any full-time employee is certified to the employer as having received a subsidy for coverage through the exchange (“Assessable Payment”).

**WHEREAS**, the County of Plumas (“County”) is considered an applicable large employer because it employed an average of at least 50 full-time equivalent employees on business days during the preceding calendar year;

**WHEREAS**, the Department of Treasury issued proposed regulations regarding Section 4980H, that permit the County to adopt a look -back measurement method safe harbor in order to determine the status of an employee as full-time for purposes of determining and calculating the Assessable Payment (78 Federal Register 218, 243, January 2, 2013); and

**WHEREAS**, the County intends to adopt the provisions of the look-back measurement method safe harbor in order to determine the full-time status of employees for purposes of the Assessable Payment;

**NOW THEREFORE**, be it resolved by the Board of Supervisors of the County of Plumas as follows:

- 1) The County establishes the **Standard Measurement Period** with regard to all ongoing employees as follows:
  - a. The County establishes a twelve (12) month Standard Measurement Period for ongoing employees.
  - b. Starting with November 1, 2014, a standard measurement period

will start each year on November 1st and end the following year on October 31st.

- c. The standard measurement period will be the period during which an ongoing employee's hours are measured.
- d. The County will establish an administrative period of sixty-one (61) days.
- e. The administrative period associated with the standard measurement period will start each year on November 1st and end on December 31st.
- f. The County will establish a twelve (12) month standard stability period for ongoing employees.
- g. Starting with January 1, 2015, the twelve (12) month standard stability period for ongoing employees will start each year on January 1st and end on December 31<sup>st</sup>.
- h. For purposes of the first stability period commencing on January 1, 2015 only, a Transitional Measurement Period will be implemented starting on November 1, 2013 and ending on October 31<sup>st</sup>, 2014.
- i. If an ongoing employee's employment status changes (moving from full time to part time, for example) before the end of a stability period, the change in status will not affect the classification of the employee for the remaining portion of the stability period.

2) On the start date of a new employee, the County will make a determination as to whether that new employee is reasonably expected to be a full-time employee. If the new employee is reasonably expected to be a full-time employee and is not a seasonal employee, the County will offer minimum essential coverage to that employee before the end of the employee's initial sixty (60) days of employment.

3) If, based on the facts and circumstances at the start date of a new employee, the County is unable to determine that the employee is reasonably expected to be employed an average of at least thirty (30) hours per week, then the employee is considered a variable hour employee.

4) The County establishes the **Initial Measurement Period** with regard to new variable hour employees as follows:

- a. The County establishes a twelve (12) month Initial Measurement Period for each new employee.
- b. The Initial Measurement Period will start the first day of the first

calendar month after the employee's start date, unless the start date is the first of a calendar month in which case the initial measurement period will start on that date.

- c. The administrative period shall start the day following the last day of the Initial Measurement Period and shall end on the last day of the first calendar month beginning on or after the first anniversary of the employee's start date.
- d. The County establishes a twelve (12) month stability period associated with the initial measurement period. The stability period is the time frame for which employees who qualify as "full-time" are to be considered "full-time" for the purposes of being offered health insurance.

5) A new employee will be measured during the first complete Standard Measurement Period for which he/she is employed. This means that a new employee may be tested under an Initial Measurement Period and at the same time be measured under the overlapping Standard Measurement Period.

- a. If an employee measures as full-time during the Initial Measurement Period, he/she will retain full-time status for the entire associated stability period (even if the employee does not qualify as full-time during the standard measurement period).
- b. If an employee does not measure as full-time during the Initial Measurement Period, but qualifies as full-time during the Standard Measurement Period, the employee must be treated as full-time during the stability period associated with the Standard Measurement Period (even if that means coverage must be offered before the end of the stability period associated with the Initial Measurement Period).

6) When an employee is rehired after termination, upon return the employee will retain the status the employee had previously with respect to any measurement period, except that an employee will be treated as a new employee:

- a. if the employee resumes employment after a period of at least 26 consecutive weeks with less than an hour of service; or
- b. if the period (measured in weeks) during which no services are performed is at least four consecutive weeks long and exceeds the number of weeks of that employee's period of employment immediately preceding the period during which the employee was not credited with any hours of service.

7) When an employee takes special unpaid leave (i.e. unpaid leave under the Family and Medical Leave Act of 1993, unpaid leave under the Uniformed Services Employment and Reemployment Rights Act of 1994, or unpaid leave on account of jury duty), to determine hours of service the County will exclude any periods of special unpaid leave during the measurement period and apply that average for the entire measurement period.

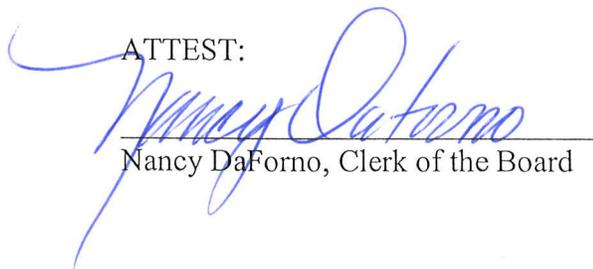
PASSED AND ADOPTED this 17 day of June, 2014, by the following vote:

AYES: SUPERVISORS THRALL, GOSS, SIMPSON, SWOFFORD, KENNEDY

NOES: NONE

ABSENT: NONE

  
Chair, Board of Supervisors

ATTEST:  
  
Nancy DaForno, Clerk of the Board