

To: Personnel/Payroll Contacts

Subject: Affordable Care Act Standard Look-back Period – Agency Action required

Date: 05/04/2016

In accordance with Federal Affordable Care Act (ACA) requirements, the State of Idaho has completed the [standard measurement period](#) to determine employees considered to be 'full time' for ACA. Employees were measured from pay date **5/20/2015** through pay date **5/6/2016**.

In order to maintain compliance with ACA regulations, agencies will be required to verify all employees who have been measured as full time have been offered Tier 1 insurance.

Employees reporting an average of 30 or more service hours per week (130 or more service hours per month) are considered full time for ACA.

The State Controller's Office will be providing reports to agencies in order to assist them in this effort. Non-compliance with ACA may result in penalties which will be the responsibility of the non-compliant agency.

Please be aware of the following important dates:

- **May 6th**
 - A-449243 ACA Lookback Preprocessing will be available for review. This report will notify agencies of employees requiring a change due to ACA.
- **May 13th**
 - A-449243 ACA Lookback Final will be available for review. At this time, updates will be made to employees' full time indicators.
- **May 16th**
 - Agencies will update Tier levels in IPOPS for employees requiring a change using effective date 5/8/2016. These employees must remain in Tier 1 until the stability period is complete.
- **May 25th**
 - Required Tier changes must be entered into IPOPS by 3:00 pm.
 - To avoid later adjustments through payroll, employees choosing to elect insurance benefits should have their Medical and Dental Enrollment Application completed by this date.

The [A-449243 ACA Lookback report](#) will be available in Online Reporting under AUIS44R SYS ID. The report will display the following messages for employees who have had a change in status due to ACA:

1. **Change Employee to Tier 1** - Employee has been determined to be ACA Full-Time and is required to be offered Tier 1 insurance.
 - Complete [Certification of Insurance Offered Form](#)
 - Complete [Employer Deductions](#) form in IPOPS

Note: The Office of Group Insurance will be closely monitoring these reports to ensure the appropriate action has taken place.

2. **Tier 1 Emp is no longer ACA full time** - Employee has been determined to no longer be ACA full time. Employee may be removed from Tier 1 insurance by:
 - Completing [Certification of Insurance Offered Form](#)
 - Completing [Employer Deductions](#) form in IPOPS

As always, if you have any questions please feel free to contact the DSP Help Desk at 208-334-2394 or dsphelp@sco.idaho.gov