



Below please find the link to the Tuesday, August 11th, 2020 UBA Employer Webinar Series

“Counting Employee Hours Under ACA Eligibility Rules in Light of COVID-19”

<https://wn.ubabenefits.com/wisdom-network/Webinars/August-2020-Employer-Webinar?cid=495b72cd-401f-4278-b6d2-08645b3883f2>

WHAT YOU’LL LEARN

- Which employee hours are not counted for purposes of determining applicable large employer (ALE) status, with an emphasis on how employees on furlough, lay-off, or leave of absence are counted for ALE status
- How the break-in-service rules apply for employees that are on furlough, lay-off, or leave of absence
- How employers must handle coverage when an employee is on furlough, lay-off, or leave of absence while in a stability period under the look-back measurement method

DESCRIPTION

The Patient Protection and Affordable Care Act (ACA) specifies when employers of a certain size must offer their employees health plan coverage. The ACA contains specific rules for counting employee hours when determining employer size and determining which employees must be offered coverage. Due to the COVID-19 pandemic, many employers have furloughed, laid off, or placed employees on leave of absence.

This webinar will:

- Provide an overview of the employer shared responsibility provisions under the ACA
- Define which employers are applicable large employers (ALEs) and discuss how to count employee hours to determine if an employer is an ALE
- Discuss which employee hours are not counted for purposes of determining ALE status, with an emphasis on how employees on furlough, lay-off, or leave of absence are counted for ALE status
- Discuss the two methods for tracking employee hours to determine whether an employee is full-time and must be offered coverage
- Discuss which employee hours are counted and not counted when measuring full-time status for newly hired and ongoing employees and how employee hours while on furlough, lay-off, or leave of absence are counted when determining full-time status
- Discuss how to count days while the employee is on furlough, lay-off, or leave of absence when an employee is in a waiting period for coverage
- Discuss how the break-in-service rules apply for employees that are on furlough, lay-off, or leave of absence

- Discuss how employers must handle coverage when an employee is on furlough, lay-off, or leave of absence while in a stability period under the look-back measurement method
- Discuss how furloughs, lay-offs, and leaves of absence will affect affordability of coverage when an employer is using the federal poverty line, W-2, or rate of pay safe harbors

This 60-minute webinar will help employers understand how to treat employee hours when the employee is not working due to a furlough, lay-off, or leave of absence under the ACA.

PRESENTER

Jeff Smith is a partner in the Cleveland office of Fisher Phillips and a member of the firm's Employee Benefits Practice Group. He works with clients to create, implement and maintain their retirement and health plans. He also advises employers on the impact of the Consolidated Omnibus Budget Reconciliation Act (COBRA) and the Health Insurance Portability and Accountability Act (HIPAA), as well as Multiple Employer Welfare Arrangements (MEWAs) and Voluntary Employer Beneficiary Associations (VEBAs).

Please feel free to watch/listen to this whenever it is convenient for you and your staff. It will be available for you to view for the next 11 months.