



**THE DIOCESE OF YAKIMA • PASTORAL OFFICE**  
**LA DIÓCESIS DE YAKIMA • CENTRO PASTORAL**

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## **Memo**

**To: Pastors, Principals and Bookkeepers**

**From: Melody Gulley**  
**Benefits Administrator**

**Date: April 22, 2014**

**RE: Counting Hours for the Affordable Care Act – Employee Categories**

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It was great to have seen your presence at the Annual Bookkeeper's Appreciation Day! To ensure we maintain communication regarding Counting Hours this week we will review the different types of employee categories. There are five different types of employee categories.

**For this week: Employee Categories**

Each category has unique requirements. Please refer to the attached information sheet for their definitions.

The five categories consist of the following:

1. Full-time employees
2. Part-time employees
3. Seasonal employees
4. New Variable Employees
5. Ongoing Variable Employees

To review what we covered in previous weeks please refer to the Diocese of Yakima website (select HR under the black menu bar, then select Benefits Information). Next week we will continue review the definition of an ongoing full-time employee.

Thank you and abundant blessings!

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## Counting Hours - Employee Categories

### **Full-Time Employees**

Employees who are permanent and work 30+ hours per week. Must be offered affordable, minimum value coverage for employee and dependent child coverage. Offer coverage within 30 days - over 90 days will have to pay a penalty.

### **Part-time Employees**

Employees who are permanent and work less than 30 hours per week. Do not have to be offered coverage. No penalty applies.

### **Seasonal Employees**

Employees who work 30+ hours per week. Use a reasonable, good faith definition of "Seasonal Employee". May use measurement/lookback period to determine eligibility. Offer coverage no later than 13 (+fraction) months from hire date or pay penalty.

### **New Variable Employees**

Employees whose hours can't be determined that is reasonably expected to work 30 hours per week. May use the measurement/lookback period to determine eligibility. Offer coverage no later than 13 (+fraction) months from hire date or pay penalty.

### **Ongoing Variable Employee**

Employees that work 30+ hours per week. May use the measurement/lookback period to determine eligibility (No longer than 12 months). Offer coverage at the end of the Administration Period or pay a penalty.