

New Variable Hour Employee

- 1) **A new employee (Taylor) is hired as a substitute teacher and begins working in the classroom on August 12, 2014 because the teacher is on maternity leave for the semester. Although Taylor is expected to be employed as a substitute in the classroom for more than three months it cannot be determined that on August 12, 2014, Taylor (a new variable hour employee) is reasonably expected to be employed in the same classroom after the first semester.**
 - a) *Taylor is not eligible for PEEHIP coverage because a substitute teacher is not a permanent full-time employee.*
 - b) *Because Taylor is a variable hour employee, Taylor is not treated as full-time new employee who would be eligible for ACA coverage at the end of three months of full-time employment.*
 - c) *Because Taylor began employment after the standard look-back measurement period began, Taylor will not be counted as a full-time employee for the months of January through July 2015.*
- 2) **Taylor continues to work as a substitute teacher during some of the second semester. Taylor works less than 135 days during the school year and continues working as a substitute teacher during the following school year.**
 - a) *If Taylor works an average of 30 hours per week from August 12, 2014 through August 11, 2015, Taylor will be counted as a full-time employee after this initial measurement period. [Note: If the school board uses the first day of the calendar month after the start date to begin the initial measurement period, the period of September 1, 2014 through August 31, 2015 will be used to determine if Taylor is full-time.] If Taylor is still employed after the initial measurement period, then Taylor is treated as full-time for the following 12 months.*
 - b) *If Taylor does not average 30 hours per week during the initial measurement period, the hours worked from January 1, 2015 through December 31, 2015 will determine if Taylor will be treated as a full-time employee if still employed in calendar year 2016.*
- 3) **Kelly starts working as a substitute teacher on August 26, 2013 and continues working as a substitute in the following years. Kelly is not treated as a new employee but is treated as a variable hour employee because on the hire date it could not be determined that Kelly is reasonably expected to report to work the entire school year.**
 - a) *If Kelly works an average of 30 hours per week during the calendar year January 1, 2014 through December 31, 2014, then Kelly will be treated as a full-time employee for the 2015 calendar year.*
 - b) *If Kelly does not average working 30 hours or more per week during the calendar year January 1, 2014 through December 31, 2014, then Kelly will not be treated as a full-time employee for the 2015 calendar year.*
- 4) **Kelly finds work with another employer and does not work any time with the school board beginning November 1, 2015 until substituting on May 14, 2016.**
 - a) *Because Kelly did not substitute for more than 26 consecutive weeks, then Kelly will be treated as a new variable hour employee on May 14, 2016.*