## Graduate Student Time Reporting for the Affordable Care Act (ACA):
### How Hours Worked Will Be Counted and Reported to Determine ACA Eligibility

<table>
<thead>
<tr>
<th>Salaried Graduate Teaching Assistant (GTA)</th>
<th>Salaried Graduate Research Assistant (GRA)</th>
<th>Salaried Graduate Assistant (GA)</th>
<th>Graduate Students in a Student Hourly Appointment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Time is automatically credited based on a Standard Hours Calculation.(^2)</td>
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<td>Residential Graduate Assistant (living in Residence Halls)</td>
<td>You will report hours worked using the appropriate Time Reporting Code in HR/Pay.</td>
</tr>
<tr>
<td>Residential Graduate Assistants are automatically deemed ACA Eligible at the time of hire.</td>
<td>Other Salaried Graduate Assistants</td>
<td>You will report hours worked, using the Time Reporting Code of ACA,(^3) in HR/Pay.</td>
<td></td>
</tr>
</tbody>
</table>

### Appointment Limits
Appointments of graduate students to any combination of student titles during the academic year shall not exceed the equivalent of a 72.5% full-time equivalency (or 29 hours/week), unless approved by the appointing Dean or Vice Provost. Reference the [Student Employee Eligibility Requirements & Appointment Limits Policy](http://www.policy.ku.edu/) for more information.

### Supervisory Role in Time-Reporting
Deans’ offices and supervisors should monitor work schedules to ensure accurate reporting of time and determine when schedule adjustments should be made to comply with work limitations.

1. **ACA Eligibility:** If a graduate student, as described above, works the equivalent of 1,560 hours during a 12 month measurement period (or, an average of 30 hrs./week), or is deemed ACA Eligible, he/she will be offered coverage on the State Employee Health Plan (medical, prescription drug, dental, vision and health care/dependent care spending accounts). All graduate students except Residential Graduate Assistants are designated as “variable” hour employees, which means eligibility is determined at the end of a 12 month measurement period. Residential Graduate Assistants are deemed eligible at the time of hire because they are reasonably expected to work full time.

2. **Standard Hours Calculation:** Manual entry of hours worked in this position is not required. Hours are automatically credited to the employee every pay period, using the following formula: gross income divided by pay rate.

3. **Time Reporting Code (TRC) of ACA:** For ACA eligibility purposes, salaried graduate students who are not Graduate Teaching Assistants, Graduate Research Assistants, or Residential Graduate Assistants are required to report actual hours worked using the TRC of ACA. These hours do not affect pay.

### Questions?
Please email hraca@ku.edu, or call the ACA Benefits Specialist: 785.864.7420 | Additional resources are available on [HR’s ACA webpages](http://www.hr.ksu.edu/aca). KU Policies can be found at the following web address: [http://www.policy.ku.edu/](http://www.policy.ku.edu/). Details for the State Employee Health Plan are located at the following web address: [http://www.kdheks.gov/hcf/sehp/SBC.htm](http://www.kdheks.gov/hcf/sehp/SBC.htm).

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