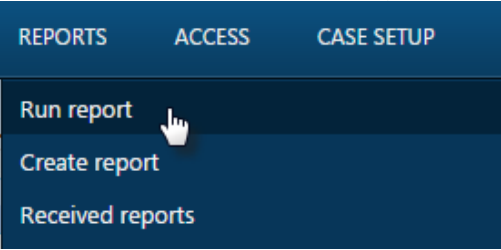
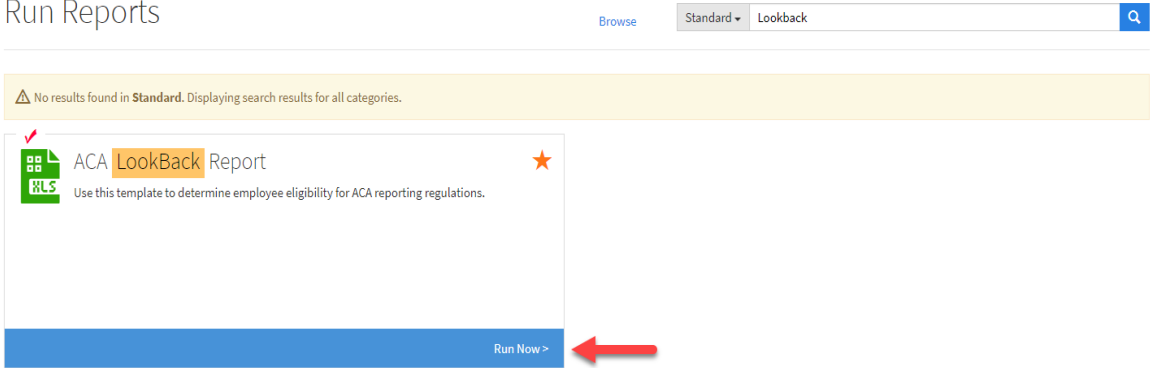
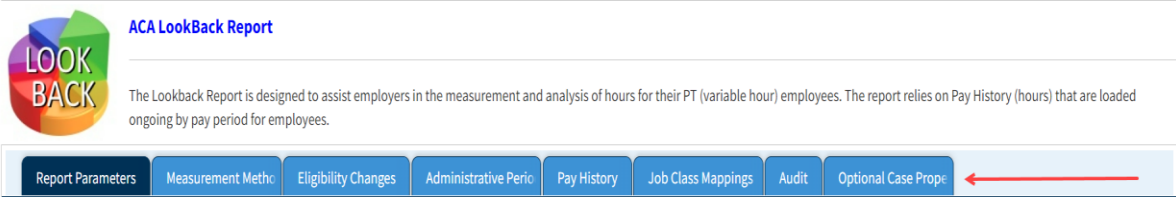


Lookback Report Setup Process:

Step	Setup, Generating & Scheduling the Lookback Report
<p>1.</p>	<p>The key to ensuring the Lookback Report is accurate hours are captured accurately by pay period as part of the ACA</p> <p>From the Admin site, hover over Reports and click Run</p>  <p>In the Search box, type Lookback and click Search. Click Run under the ACA Lookback Report:</p>  <p><i>Tip: A Pay History (hours) file must be provided ongoing to capture “hours of service” for employees by pay period for the Lookback Report to function accurately.</i></p>
<p>2.</p>	<p>The Lookback Report “Run” screen contains several “informational” tabs that explain the various parameters and data points used to generate the report.</p> <p>ACA LookBack Report</p> 

The Basics: ACA Compliance Requirements

The IRS has provided employers with two different methods for determining if an employee should be designated full-time under the ACA: **Monthly Measurement Method** and **Lookback Measurement Method**

Full-time vs. Part-time as defined by the IRS


- **Full-time Employee:** an employee who is expected to work on average at least 30 hours of service per week or at least 130 hours per month.
- **Part-time (variable hour) Employee:** an employee who is not *reasonably* expected to average at least 30 hours of service per week.

Monthly Measurement Method: this method is often used for organizations whose workforce is primarily full-time with a limited number of part-time employees. This method is not based on averaging hours of service over a prior period but involves a month-to-month analysis for each calendar month. Employee status is based on whether he or she averaged a minimum of 130 hours of service a month.

Lookback Measurement Method: under this method, an employer looks back over a defined period (known as the measurement or “lookback” period) to determine if the employee averaged at least 30 hours of service per week. This method is intended to give employers flexible and workable options and greater predictability for determining full-time employee status. The Lookback Method is comprised of:

- A Measurement Period for counting hours of service;
- An Administrative Period that allows time;
- A Stability Period when coverage may need to be provided.

The Regulations define an hour of service to mean: Each hour for which an employee is paid, or entitled to payment, for the performance of duties for the employer, and each hour for which an employee is paid, or entitled to payment by the employer for a period of time during which no duties are performed due to vacation, holiday, illness, incapacity (including disability), layoff, jury duty, military duty or leave of absence.

-  The information below will focus on the **Lookback Measurement Method** which typically works best for organizations with a higher volume of part-time (variable hour) employees. It does not address the important first step of how to determine which Measurement Method to use.

3. ACA Lookback Measurement Method Overview

This overview focuses on the Lookback Measurement method only

The **Initial Measurement Period** is used for new hires, or employees newly classified as variable hour employees in their first measurement period. The **Standard Measurement Period** is used for ongoing employees, once they have been employed for a full measurement period.

Both Lookback Measurement Types are comprised of:

- A Measurement Period;
- An Administrative Period and;
- A Stability Period

During the **Measurement Period**, the employer tracks employees' hours of service. During the **Administrative Period**, the employer determines who was full-time, notifies them and offers coverage. During the **Stability Period**, the employer should offer coverage to employees who were full-time during the Measurement Period. You will need to enter the **Initial Measurement and/or Standard Measurement** information for each report under **General Parameters**.

Setup the report criteria under the **General Parameters** associated with the specific measurement type.

General Parameters

Location:	<All Locations>
Employee:	<All Employees>
Measurement Type:	Lookback Method - Hours Per Week
Weekly Level:	30
Filter By:	All Active Employees with Pay History

- **Location:** Lookback reports are typically run for all locations however employers are able to run the lookback report by location if needed.
- **Employee:** Lookback reports are typically run for all employees however employers are able to run the lookback for individual employees if needed.
- **Measurement Type:** Allows you to select the type of Measurement Method used to determine the average hours of service required for eligibility
- **Weekly Level:** system defaults to the IRS minimum hours based on Measurement Type selected
- **Filter by:** defaults to the standard option “All Active Employees with Pay History” however employer is able to run the lookback report using other criteria. [See Informational Tab for more details]

Eligibility Changes:

Employees in initial measurement period
None
Standard Measurement (ongoing)
Employees in initial measurement period


- **Eligibility Changes:** Allows you to drive which measurement period, **Standard (Annual) Measurement or Initial (NH) Measurement**, is used to capture who will be included on the report and any changes that might happen for a Part-time (variable hour) employee during the measurement period selected.

Administrative Period:

Administrative Period:	Default
	Default
	30-Days
	45-Days
	60-Days
	90-Days

Report Enhancement:
The period of time after measurement period ends to perform Admin Functions


- **Administrative Period:** Allows you to select the period of time the employer is using to perform administrative functions associated with any status change.

 **Best Practice:** Always verify the **Administrative Period** with the Employer used during the Initial Measurement Period which can vary from the Standard Measurement Period.

Initial Measurement:

use 1st of the month following date of hire

- **Initial Measurement:** Selecting this parameter enable the 1st of the month following rule, if applicable, only to the initial measurement period.

 This option is only available when the "Employees in initial measurement period" parameter is selected.

General Parameters (Cont.)

Stability Period:

12 months

Transition Date:

Use Date of Hire

Contact:

Include Contact Information

Educational Org:

No

Parity Rule:

Yes

Filter By Job Class:

- ACA Eligible (ACA Eligible)
- COBRA/Retiree(COBRA and Retiree Only)
- FT-H(Full-time, hourly)
- FT-S(Full-time, salaried)
- PD(Per Diem)
- PT(Part-time)
- WB(Waived Benefits)

Payroll Code:

Do Not Show ▼

- **Stability Period:** Allows you to select the applicable amount of time an employee must legally remain in an ACA eligibility class.
- **Transition Date:** Allows you to use the Date of Hire vs the Eligibility Date to drive the start of the measurement period. In most cases, the *Eligibility Date* would be used to capture employees who have experienced a job classification change.
- **Contact:** When enabled, this feature will include contact information for each employee on the “By Employee” tab
- **Educational Org:** For Educational Organizations, this feature can be enabled by selecting “Yes” which would apply the “Break in Service Rule” as a gap in pay history of more than 26 weeks. If this does not apply to your organization, this feature should remain as “No” to apply the standard “Break in Service Rule”.
- **Parity Rule:** This feature can be engaged for employers who wish to apply the “Parity Rule” which is applied IF the break of service is at least 4 consecutive weeks (not exceeding 13 weeks or 26 weeks for an Educational Org) **AND** the break in service was longer than the period of employment.
- **Filter By Job Class:** Allows you to select the job classifications to include in the measurement
Note: you must select at least one Job Class
- **Payroll Code:** Allows you to incorporate the Payroll Code value identified on the Pay History (hours) file on the [By Employee] tab of the report, if required

Step	Delivery Option(s)
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4. Setup the “Measurement Period” under the **Reporting Period** associated with the Measurement Period you want.

Reporting Period

Predefined Range: ▼

Start Date: 10/01/2021 📅


End Date: 09/30/2022 📅

Select **Delivery** as one of the following:


- **Run Now** – Displays the report in another window (or application such as Excel).
- **Deliver Report** – Lets you select report recipients.
- **Schedule Recurring Report** – Lets you schedule the report on a recurring basis (see below: step 5 **Date Range and Frequency**).
 You will need to ensure all intended recipients are selected by clicking on “Choose Report Recipients”

Delivery: Run Now Deliver Report Schedule Recurring Report

To: Choose Recipients

 **Best Practice:** Setup the Optional Case Properties functionality to accommodate the recurring report capability for the “**Standard Measurement Period**”. This parameter will allow the Schedule Recurring Report feature to be utilized and generate recurring reports on the frequency elected.

Optional Case Properties
Standard Measurement Option: If the below Case Property is created to show the 'Standard Measurement' option, the report will contain an additional parameter to identify the employers specific 'Standard Measurement' period. This parameter will allow the Schedule Recurring Report feature to be utilized and generate recurring reports on the frequency elected. The recurring report will continue to use ONLY the 'Standard Measurement' period identified in the report parameter for monitoring employees' hours (month to month for example) during the 'Standard Measurement' period outlined.

 This option is not available for Eligibility Changes of [Employees in initial measurement period]

- The following Case Property has to be added in Case Setup -> Case Info -> Custom Fields:
- Type: "String"
 - Label: "Lookback_Display_Standard_Measurement"
 - Value: "TRUE" - this exact value is required
 - Description: "Lookback Display Standard Measurement"

Standard Measurement Period: used for ongoing employees, once they have been employed for a full measurement period. The employer selects the start date as well as the duration of the Standard Measurement Period. (e.g. November 1st – October 31st)

Standard Measurement

Period Start Date: 11/01/2021 📅

Period End Date: 10/31/2022 📅

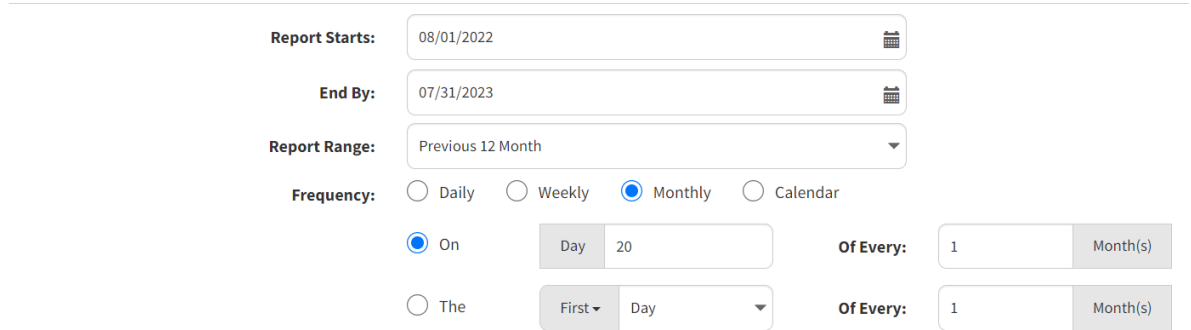
5.

Set the Date Range and Frequency

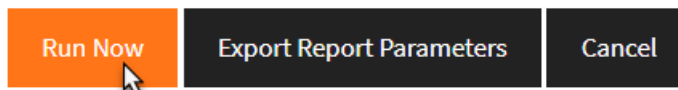
Schedule Recurring Report – Lets you schedule the report on a recurring basis. In the example below, this report is scheduled to begin running on 08/01/2022 and its last recurring instance scheduled for 07/31/2023.

The range of the report is the *Previous 12 Months* and the report will run on the 20th of each month.

Date Range and Frequency



Click “Run Now”.



Types of schedule monthly Lookback Report(s):

- **Initial Measurement Period:** used for new hires, or employees newly classified as variable hour employees in their first measurement period. The start date of each new employee’s Initial Measurement Period is based upon the new employee’s hire date.
- **Standard Measurement Period:** used for ongoing employees, once they have been employed for a full measurement period. The employer selects the start date as well as the duration of the Standard Measurement Period. (e.g. November 1st – October 31st)

Step Reviewing the Lookback Report/Uploading Eligibility Changes

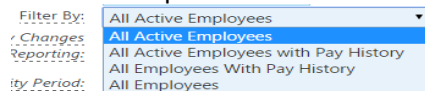
1.

Review & Analyze the Data:

The *Employer* will review each report, specifically any eligibility changes that have populated. The list of employees must be reviewed and approved by the employer prior to any changes

The Lookback Report generates 4 Data Tabs:

- **Summary Tab:** A statistical look at your company from a high-level perspective. Visual aids supplement these statistics to give employers a glance at Job class hourly trends.
- **By Employee Tab:** A detailed breakdown of each employee’s Demographic, Pay History, Measurement Period, Eligibility Trend and Contact information. The By Employee tab will generate a population in accordance with the “Filter By” parameter when running your Look-Back report. Be sure to choose the desired population from the run report screen.



- **Audit Tab:** This tab generates potential pay history data discrepancies. Some examples include but are not limited to: Gaps in Pay History, Overlapping Payroll Dates etc.

- Employees Tab:** This tab contains a list of employees who have attained or fallen below the hours threshold (30hrs or more per week on average) over the course of a full measurement period. The Job Class column indicates their new job class based upon the classification structure established. In order for the report to assign a newly applicable job class, you need to ensure you have completed your ACA Job Class mappings as defined in the ACA Setup process. Similar to the Audit tab, this data should be reviewed in detail by the Employer to ensure the employees listed on this tab are correctly moving into a new job class based on the Look-back analysis. Once all eligibility changes on this tab have been reviewed/approved by the employer, the report output document can be uploaded back into the system using the Data Management functionality to automatically process those employee eligibility changes.

2. *Employee Communication & Enrollment, if applicable:*
 The *employer* should notify individuals of any change in eligibility based on the new status:

- 1.) Determined to be full-time: enable the enrollment system for any newly eligible employee to enroll (or decline) the offer of medical coverage. **OR**
- 2.) Determined to be part-time (no longer meet the hours in the next measurement period): any active medical coverage will expire the last day of the Stability Period and exclude any enrollment for medical coverage into the new benefit plan year.

Employees Tab of Lookback Report:

Employee SSN	EID	Full Name	Job Class	Location	Department	Event Description	Event Date	Eligibility Date	Eligibility Change Parameter	Stability Start Date	Stability End Date
998-78-0617	80618	Tester Sample, Kelli	ACA Eligible	ALABAMA	Unspecified	PT Employee worked an average of 31.54 hours per week from 7/14/2021 to 7/13/2022	10/01/2022	10/01/2022	Initial Measurement	10/01/2022	09/30/2023

3. **To Upload Eligibility Changes:**
 From the Admin site, navigate to the Census upload screen.

On the **From File:** choose Update Employee from the Census drop down menu.

Click on **Select File:**

Click **Upload:**

Once your upload is complete, new job classes are reflected in the system (for those employees listed on the “Employees” tab) and employers are able to direct employees to enroll in eligible coverages.