

# ACA Tracking Application



# Overview

## The Employer Mandate

- All Applicable Large Employers must offer Affordable coverage that provides at least Minimum Value to all Full-Time Employees
- Data in regard to the Mandate must be reported (to the IRS) in the time frames and formats specified
- Any employer who does not meet any of the above requirements may be subject to fines and penalties

# Overview

## Reporting Requirements

- Individual statements
  - similar to W-2 reporting
  - required for each full-time employee or former employee
  - Must be provided no later than January 31
- Single transmittal to IRS for all statements filed during the year
  - Must be filed electronically if 250 or more statements are filed during the year
  - Must be filed with IRS no later than February 28 (March 31 if filed electronically)

# Solution - Tracking Tool

- ❏ Find an application and service that can be used independently or alongside an existing Payroll application to track and report all information required under PPACA, including:
  - ✓ Tracking hours worked, new hire and ongoing employees determination, breaks in service requirements, per location per entity reporting, employee policy drafting
  - ✓ Calculate and record for every plan year, employee status, affordability, minimum value and potential penalty scenarios
  - ✓ Create reports to be ready for IRS reporting period
  - ✓ Prepare and submit required IRS filing
  - ✓ Accept data from multiple sources – including prior year data for planning purposes
  - ✓ DEDICATED ACCOUNT MANAGER TO ANSWER QUESTIONS AND POINT OUT PERTINENT RESULTS
  - ✓ EXPERTISE IN MUNICIPAL MARKET A MUST!!!!

# Review Of Intake Information

## Application Set-up

- Receive payroll data
- Load data into Application
- Complete Employer Questionnaire
- Build filter to process data
- Process is specifically designed to capture situations specific to public entities/municipalities

# Review Of Intake Information

- Complete Employer Questionnaire
  - Entities being reported for
  - Volunteers/Interns
  - City Council
  - Employee categories
  - Measurement periods (Initial and Standard)
  - Stability Period
  - Plans offered
  - Waiting Period
  - Employee cost
  - Tracking method used (by group)

### Initial Employer Member Interview Questions for Pseudo City USA

#### IRS Reporting of ALE Member Information under Section 6055/6056

Are you one of the following types of reporting entities? If not, go to "Reporting Alternatives" Section

Selection	Note	
<input checked="" type="checkbox"/> Governmental Unit		Answer already submitted
<input type="checkbox"/> Multiemployer Plan		Answer already submitted
<input type="checkbox"/> Third party		Answer already submitted

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Submit/Next Question >>

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close

# Update/Edit Tracking Periods for Employee Categories

Employer: Pseudo City USA  
Employer Member: Pseudo City USA  
State Location: MI

Employee Categories Treated Different  
False

Employee Category: Salary Union

< Previous EE Category   Next EE Category >

Non-hourly Tracking Method: Days  Hourly  Union

Pay Period: Bi-weekly  Fulltime  Salary  Seasonal

Start of Tracking: 1st of Month After DOH

Reporting Method: General

SMP Months	SAP Months	Stability Period Start	Stability Period Stop	IAP Months	IMP Months	ISP Months
##	##	mm/dd	mm/dd	##	##	##
12	1	01/01	12/31	1	12	12

Check this box if the employee category is offered coverage by default

Check this box if the employee category is offered coverage conditionally

Select the condition for offer of coverage:

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Employer Interview

Initial Employer Interview Questions for Pseudo City USA

**Certain Employee Groups That May Qualify for Hours of Service Exclusion**

Do you employ any of the following? (check all that apply)

Selection	Note	
<input checked="" type="checkbox"/> Volunteers	Volunteer fire fighters	Answer already submitted
<input type="checkbox"/> Student Interns		Answer already submitted
<input type="checkbox"/> Members of Religious Orders		Answer already submitted

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Employer Interview

Initial Employer Interview Questions for Pseudo City USA

**Volunteers (if applicable)**

If NOT eligible for "hours of service" exclusion then choose Non-Hourly Equivalency Method (check only one):

Selection	Note	
<input type="checkbox"/> Days-worked Equivalency		Answer already submitted
<input type="checkbox"/> Weeks-worked Equivalency		Answer already submitted
<input checked="" type="checkbox"/> Other reasonable method for crediting hours (describe)	Firefighters do not have hours/work tracked at all.	Answer already submitted

Employer Interview

Initial Employer Interview Questions for Pseudo City USA

**Certain Employees Afforded Special Treatment For Hours of Service Application**

Do you employ any of the following? (check all that apply)

Selection	Note	
<input checked="" type="checkbox"/> Council/Commission/Board Members	City council of five members, paid per monthly meeting,	Answer already submitted
<input type="checkbox"/> Adjunct faculty		Answer already submitted
<input type="checkbox"/> Salespeople		Answer already submitted
<input type="checkbox"/> Airline employees		Answer already submitted
<input type="checkbox"/> On Call workers		Answer already submitted

# Dashboard

- “Executive Summary” of important compliance figures
  - ALE Status
  - Variable Hour Employee Tracking
  - Employees Qualifying for Coverage
  - Potential Penalty Summary (a) and (b) penalties
- Summarizes compliance for the entire organization

## Pseudo City USA ACA Dashboard Information as of July 2014

<b>Profile</b>	
Plan Year	2014
Employer Name	Pseudo City USA
Employer Member Name	Pseudo City USA
Employer Member Location(s)	MI
Employee Department(s)	Accounting, Cable TV, City Clerks, City Manager, DDA, Dept Public Works, Fire, General Services, Historical, Inspection & Engineering, Library, Local Streets, Major Streets, Mayor & Council, Motor Pool, Parks, Police, Recreation & Hunter, Senior Citizens, Sewer, Treasurers, Water
Employee Categories	Hourly FullTime, Hourly FullTime - COM, Hourly FullTime - DPW, Hourly FullTime - PAT, Hourly FullTime - SOA, Hourly Non-Union, Hourly PartTime, Hourly PT - Seasonal, Hourly Union, PartTime Paid Quarterly, PartTime Pay Unknown, Salary Non-Union, Salary PartTime, Salary Union
Measurement Method(s)	
Standard Measurement Period	Dec 01, 2012 - Nov 30, 2013
Standard Administration Period	Dec 01, 2013 - Dec 31, 2013
Standard Stability Period	Jan 01, 2014 - Dec 31, 2014
Initial Measurement Period Length	12 Months
Initial Administration Period Length	1 Month(s)
Initial Stability Period Length	12 Months
Insurance Plan(s) Available	000000000-0001, 000000000-0002
IRS Reporting Method	
Reporting ALE Member	Pseudo City USA

<b>Applicable Large Employer (ALE)</b>	
Plan Year to Date Average FT/FTE:	64.17

<b>Variable Hour Employee Tracking</b>	
Ongoing Hourly	76
Ongoing Salary	4
Calculated FT	2
Break In Service	0
New VHE	0
Terminated This Month	1

<b>Employees Qualifying for Coverage</b>	
Awaiting Coverage Deemed	0
Awaiting Coverage VHE	0
VHE AVG Over 30	2
Deemed Fulltime	46

<b>Calendar Year 2014 Penalty / Forecasting</b>			
<b>4980H(a) Calculations:</b>	<b>Current Month</b>	<b>Year to Date</b>	
EE Eligible for Coverage	45		
EE Offered Coverage	38		
Coverage Percentage	84.44%	84.50%	
Penalty Exposure	\$0.00	\$0.00	
<b>Affordability:</b>			
<b>4980H(b) Calculations:</b>	<b>FPL</b>	<b>Actual Pay</b>	<b>Rate of Pay</b>
Forecasted YTD Penalty	\$0.00	\$0.00	\$0.00

# ALE Status

- Identifies if organization is near the 50 or 100 FTE level
  - Total number of “deemed” full time employees
  - Total number of calculated full-time employees
    - Exceed 30 hours/week
  - Total number of FT/FTE employees
  - Running average of FT/FTE employees
- Shows status by ALE Member
- Shows status by location

## Pseudo City USA ALE Summary

	Total Payroll Counter						Payroll Imported
	EECount	FT Deemed	Calculated FT	FTE's	Total FT/FTE's	Running Average FT/FTE's	
January 2014	126	47	1	19.00	67.00	67.00	Payroll Imported
February 2014	127	48	2	19.00	69.00	68.00	Payroll Imported
March 2014	126	48	3	16.00	67.00	67.67	Payroll Imported
April 2014	126	47	1	17.00	65.00	67.00	Payroll Imported
May 2014	134	47	7	15.00	69.00	67.40	Payroll Imported
June 2014	134	47	0	1.00	48.00	64.17	Payroll is missing
July 2014	0	0	0	0.00	0.00	0.00	Payroll is missing
August 2014	0	0	0	0.00	0.00	0.00	Payroll is missing
September 2014	0	0	0	0.00	0.00	0.00	Payroll is missing
October 2014	0	0	0	0.00	0.00	0.00	Payroll is missing
November 2014	0	0	0	0.00	0.00	0.00	Payroll is missing
December 2014	0	0	0	0.00	0.00	0.00	Payroll is missing
<b>Average</b>	129	47	2	14.50	64.17		

The information contained in these reports is derived from payroll information received directly from client payroll feeds. RDS Services, LLC is not responsible for the data received in this data or any errors that may be made because of incorrect data. RDS Services, LLC provides data analysis and data aggregation services, which may have important tax, benefit compliance and legal implications; we do not provide tax or legal advice. Specific questions about the tax effect or legal implications of these services should be referred to your benefit consultant, accountant or attorney.

# Variable Hour Employee Tracking

- Summary report by month and measurement period
  - Initial Measurement Period
  - Standard Measurement Period
  - Color coded to identify those nearing end of Initial Measurement Period
- Summary report by department
  - Those closest to FTE status listed first
- Individual Record
  - Monthly hours worked
  - Total hours during measurement period
  - Average weekly hours during measurement period



# Employees Qualifying for Coverage

- Summary Report
  - Individuals who have completed measurement period for whom coverage must be “activated”
    - By organization
    - By department
- Individual record
  - Month-by month summary of employee’s hours during measurement period

## Pseudo City USA Summary of Tracked Employees Time Measurement Period - 12/1/2013 to 11/30/2014

	Tracked Employees							
		Standard Measurement Period		Initial Measurement Period				
	EOM Total EE Tracked	Salary VHE	Non-Salary VHE	Salary VHE	Non-Salary VHE	Seasonal EE	Break In Service	Fulltime Calculated
December 2013	79	12	67	2	23	3	0	1
January 2014	79	12	67	2	23	3	0	1
February 2014	78	11	67	2	22	3	0	2
March 2014	78	11	68	2	23	3	0	3
April 2014	78	11	68	2	23	4	2	1
May 2014	78	11	68	2	20	9	3	7
June 2014	88	11	88	2	29	9	0	0
July 2014	85	11	85	2	22	9	0	0
August 2014	85	11	85	2	22	9	0	0
September 2014	85	11	85	2	18	9	0	0
October 2014	85	11	85	2	14	9	0	0
November 2014	85	11	85	0	13	9	0	0

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## Pseudo City USA Employees Standard Measurement Period

Calculation from MP Start through June 2014

Report by Department

Last Name	First Name	Department	MPStart	MPSStop	Hours Applied This Month	Avg Weekly Hours This Month	Hours Running Total	Weekly Hours Running Average	Payroll Weeks Since MPStart
Lofgren	Hayley	Recreation & Hunter	2013-12-01	2014-11-30	0.00	0.00	997	38.35	26
Lokken	Erwin	Library	2013-12-01	2014-11-30	0.00	0.00	726	27.92	26
Cimini	Javier	Dept Public Works	2013-12-01	2014-11-30	0.00	0.00	166	27.67	6
Fee	Erik	Senior Citizens	2013-12-01	2014-11-30	0.00	0.00	686	26.38	26
Eis	Terrance	Senior Citizens	2013-12-01	2014-11-30	0.00	0.00	671	25.81	26
Kinloch	Joel	Library	2013-12-01	2014-11-30	0.00	0.00	654	25.15	26
Lall	Jeremiah	Cable TV	2013-12-01	2014-11-30	0.00	0.00	647	24.88	26
Hora	Rich	Dept Public Works	2013-12-01	2014-11-30	0.00	0.00	132	22.00	6
Marmolejo	Homer	Senior Citizens	2013-12-01	2014-11-30	0.00	0.00	567	21.81	26
Mckillop	Wade	Dept Public Works	2013-12-01	2014-11-30	0.00	0.00	130	21.67	6
Mcivor	Wilton	Water	2013-12-01	2014-11-30	0.00	0.00	560	21.54	26
Caso	Jess	Dept Public Works	2013-12-01	2014-11-30	0.00	0.00	522	20.08	26
Natoli	Kasie	Senior Citizens	2013-12-01	2014-11-30	0.00	0.00	515	19.81	26
Posey	Fritz	Police	2013-12-01	2014-11-30	0.00	0.00	473	18.19	26
Reighard	Alana	Library	2013-12-01	2014-11-30	0.00	0.00	463	17.81	26
Paxson	Harlan	General Services	2013-12-01	2014-11-30	0.00	0.00	460	17.69	26
Dennis	Tory	Inspection & Engineering	2013-12-01	2014-11-30	0.00	0.00	459	17.65	26
Elder	Ned	General Services	2013-12-01	2014-11-30	0.00	0.00	446	17.15	26
Clute	Marcus	Inspection & Engineering	2013-12-01	2014-11-30	0.00	0.00	423	16.27	26
Tracey	Rocco	Senior Citizens	2013-12-01	2014-11-30	0.00	0.00	407	15.65	26
Ruder	Matthew	Recreation & Hunter	2013-12-01	2014-11-30	0.00	0.00	384	14.77	26
Woodland	Joselyn	Senior Citizens	2013-12-01	2014-11-30	0.00	0.00	364	14.00	26
Brouse	Melodi	Recreation & Hunter	2013-12-01	2014-11-30	0.00	0.00	364	14.00	26
Beyer	Eugene	Library	2013-12-01	2014-11-30	0.00	0.00	360	13.85	26
Baden	Selina	Library	2013-12-01	2014-11-30	0.00	0.00	358	13.77	26
Haley	Laverno	Library	2013-12-01	2014-11-30	0.00	0.00	352	13.54	26
Eisenhart	Abraham	Library	2013-12-01	2014-11-30	0.00	0.00	290	11.15	26
Parry	Scott	Recreation & Hunter	2013-12-01	2014-11-30	0.00	0.00	258	9.92	26
Speers	Leona	Water	2013-12-01	2014-11-30	0.00	0.00	219	8.42	26
Benzel	Allon	Police	2013-12-01	2014-11-30	0.00	0.00	197	7.58	26
McMullan	Norbert	Police	2013-12-01	2014-11-30	0.00	0.00	188	7.23	26
Heckel	Frederick	Accounting	2013-12-01	2014-11-30	0.00	0.00	185	7.12	26
Loesch	Otha	Police	2013-12-01	2014-11-30	0.00	0.00	182	7.00	26

## Pseudo City USA Employees Initial Measurement Period

Calculation from MP Start through June 2014

<=6 Mths & >= 4 Mths from MP Stop

Report by Department

<=3 Mths & >= 0 Mths from MP Stop

Last Name	First Name	Department	MPStart	MPStop	Hours Applied This Month	Avg Weekly Hours This Month	Hours Running Total	Weekly Hours Running Average	Payroll Weeks Since MPStart
Riegel	Kary	Recreation & Hunter	2013-07-01	2014-06-30	0.00	0.00	254	5.29	48
Strobl	Emmanuel	Recreation & Hunter	2013-07-01	2014-06-30	0.00	0.00	248	5.17	48
Forgione	Dalma	Recreation & Hunter	2013-07-01	2014-06-30	0.00	0.00	244	5.08	48
Tetreault	Weldon	Recreation & Hunter	2013-07-01	2014-06-30	0.00	0.00	194	4.04	48
Haglund	Jorge	Recreation & Hunter	2013-07-01	2014-06-30	0.00	0.00	159	3.31	48
Colella	Magdalen	Recreation & Hunter	2013-07-01	2014-06-30	0.00	0.00	61	1.27	48
Fee	Erik	Senior Citizens	2013-10-01	2014-09-30	0.00	0.00	853	25.09	34
Caso	Jess	Dept Public Works	2013-09-01	2014-08-31	0.00	0.00	712	18.74	38
Ruder	Matthew	Recreation & Hunter	2013-11-01	2014-10-31	0.00	0.00	436	14.53	30
Caufield	Abram	Library	2013-09-01	2014-08-31	0.00	0.00	262	6.89	38
Loesch	Otha	Police	2013-09-01	2014-08-31	0.00	0.00	248	6.53	38
Buch	Emmitt	Police	2013-09-01	2014-08-31	0.00	0.00	153	4.03	38
Milot	Andreas	Mayor & Council	2013-11-01	2014-10-31	24.00	6.00	179	1.86	96
Vanderslice	Lesley	Mayor & Council	2013-11-01	2014-10-31	24.00	6.00	163	1.69	96
Grooms	Danis	Police	2013-09-01	2014-08-31	0.00	0.00	40	1.05	38
Shapiro	Britany	Police	2013-09-01	2014-08-31	0.00	0.00	0	0.00	38
Longino	Kristofer	Local Streets	2013-10-01	2014-09-30	0.00	0.00	0	0.00	34
Cimini	Javier	Dept Public Works	2014-05-01	2015-04-30	0.00	0.00	130	32.50	4
Faber	Doyle	Recreation & Hunter	2014-05-01	2015-04-30	0.00	0.00	19	4.75	4
Sotelo	Wilson	Recreation & Hunter	2014-03-01	2015-02-28	0.00	0.00	23	1.92	12
Eide	Jarrod	Senior Citizens	2014-06-01	2015-05-31	0.00	0.00	0	0.00	0
Quinby	Homer	Recreation & Hunter	2014-06-01	2015-05-31	0.00	0.00	0	0.00	0
Vasquez	Derek	Recreation & Hunter	2014-06-01	2015-05-31	0.00	0.00	0	0.00	0
Dolby	Trent	Recreation & Hunter	2014-06-01	2015-05-31	0.00	0.00	0	0.00	0
Waldrop	Zane	Recreation & Hunter	2014-06-01	2015-05-31	0.00	0.00	0	0.00	0
Hora	Rich	Dept Public Works	2014-06-01	2015-05-31	0.00	0.00	0	0.00	0
Moto	Erich	Senior Citizens	2014-06-01	2015-05-31	0.00	0.00	0	0.00	0
Garst	Douglass	Library	2014-06-01	2015-05-31	0.00	0.00	0	0.00	0
Romino	Bery	Recreation & Hunter	2014-06-01	2015-05-31	0.00	0.00	0	0.00	0
Mckillop	Wade	Dept Public Works	2014-06-01	2015-05-31	0.00	0.00	0	0.00	0
Waltman	Elsyno	Dept Public Works	2014-06-01	2015-05-31	0.00	0.00	0	0.00	0

## Pseudo City USA Employees Initial Measurement Period

Calculation from MP Start

<=6 Mths & >= 4 Mths from MP Stop

<=3 Mths & >= 0 Mths from MP Stop

Department: Dept Public Works

Last Name	First Name	MPStart	MPStop	Hours Applied To Month	Avg Weekly Hours This Month	Hours Running Total	Weekly Hours Running Average	Payroll Weeks Since MPStart
Caso	Jess	2013-09-01	2014-08-31	0.000	0.00	712	18.74	38
Cimini	Javier	2014-05-01	2015-04-30	0.000	0.00	130	32.50	4
Mckillop	Wade	2014-06-01	2015-05-31	0.000	0.00	0	0.00	0
Hora	Rich	2014-06-01	2015-05-31	0.000	0.00	0	0.00	0

## Pseudo City USA Employees Standard Measurement Period

Calculation from MP Start

Department: Dept Public Works

Last Name	First Name	MPStart	MPStop	Hours Applied To Month	Avg Weekly Hours This Month	Hours Running Total	Weekly Hours Running Average	Payroll Weeks Since MPStart
Cimini	Javier	2013-12-01	2014-11-30	0.000	0.00	166	27.67	6
Hora	Rich	2013-12-01	2014-11-30	0.000	0.00	132	22.00	6
Mckillop	Wade	2013-12-01	2014-11-30	0.000	0.00	130	21.67	6
Caso	Jess	2013-12-01	2014-11-30	0.000	0.00	522	20.08	26

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# Pseudo City USA Employees Initial Measurement Period

Calculation from MP Start

MPStart: 9/1/2013

MPStop: 8/31/2014

Last Name

First Name

Department

Caso

Jess

Dept Public Works

	Hours Applied To Month	Avg Weekly Hours This Month	Hours Running Total	Weekly Hours Running Average	Payroll Weeks Since MP Start
September 2013	69.00	17.25	69	17.25	4
October 2013	66.00	16.50	135	16.88	8
November 2013	55.00	13.75	190	15.83	12
December 2013	46.00	11.50	236	14.75	16
January 2014	102.00	17.00	338	15.36	22
February 2014	72.00	18.00	410	15.77	26
March 2014	66.00	16.50	476	15.87	30
April 2014	106.00	26.50	582	17.12	34
May 2014	130.00	32.50	712	18.74	38
June 2014	0.00	0.00	712	18.74	38
July 2014	0.00	0.00	712	18.74	38

Tracked Employees by Month and MP

# Application/Service Features

- Specifically designed to address a public entity's issues or concerns
- Account Manager – runs reports, available for questions, reviews trends, troubleshooter
- Application tracks ALL areas associated with Employer Mandate compliance
- Dashboard allows “Executive Summary” summary of compliance
- Reporting can be used as management tool
  - track hours
  - identify staffing concerns
  - Adjustments to work schedules

# Application/Service Features

- Individualized reporting can be used as back-up for IRS reporting or for employee questions
- Application identifies ALE status and potential penalties on a “live” basis
- Affordability percentage is adjusted throughout the year due to hiring, terminations, changes in enrollment, etc.
- Assistance with entirety of ACA compliance
  - Available plan options
  - Training
  - Q&A for issues that arise