

**RESOLUTION NO. \_\_\_\_\_ OF FAYETTE COUNTY GOVERNMENT  
ADOPTING THE LOOK-BACK MEASUREMENT METHOD  
UNDER THE PATIENT PROTECTION AND AFFORDABLE CARE ACT**

**WHEREAS**, the Patient Protection and Affordable Care Act ("ACA") added Section 4980H Shared Responsibility for Employers Regarding Health Care Coverage to Title 26 of the United States Code, the Internal Revenue Code (Section 4980H);

**WHEREAS**, Section 4980H imposes an assessable payment on an applicable large employer when either (1) it fails to offer "substantially all" of its full-time employees (and their dependents) the opportunity to enroll in minimum essential coverage, or it offers full-time employees (and their dependents) coverage that is either not affordable or does not provide minimum value, and (2) a full-time employee is certified to the employer as having received a subsidy for coverage through the exchange ("Assessable Payment");

**WHEREAS**, Fayette County Government is considered an applicable large employer because it employed an average of at least 50 full-time and/or full-time equivalent employees on business days during the preceding calendar year;

**WHEREAS**, the Department of Treasury issued final regulations regarding Section 4980H, that permit Fayette County Government to adopt a look-back measurement method in order to determine the status of an employee as full-time for purposes of determining and calculating the Assessable Payment 26 CFR Parts 1, 54, and 301, 79 Fed. Reg. 8543 (Feb. 12, 2014); and

**NOW THEREFORE**, be it resolved by the County Commission of Fayette County Government as follows:

- 1) **Adoption of Look-Back Measurement Method** - Fayette County Government hereby adopts the look-back measurement method for purposes of determining employee status under Section 4980H.
- 2) **Administration of Look-Back Measurement Method** – Fayette County Government shall administer the look-back measurement method pursuant to (i) the periods identified in this resolution, and (ii) the guidance set forth in 26 CFR Parts 1, 54, and 301, 79 Fed. Reg. 8543 (Feb. 12, 2014) and other related notices and materials.
- 3) **Ongoing Employees** - Fayette County Government adopts the following periods for purposes of administering the look-back measurement method with regard to all ongoing employees for the 2016 plan year and thereafter:
  - a) **Standard Measurement Period** - Starting on 10/05/2014, a 12 month standard measurement period will begin 10/05/2014 and end on 10/04/2015. Subsequent standard measurement periods will begin on 10/05 and end on 10/04 each year thereafter.
  - b) **Standard Administrative Period** - Starting on 10/5/2015, a 88 day administrative period for ongoing employees will begin on 10/5/2015 and end on 12/31/2015. Subsequent administrative periods for ongoing employees will begin on 10/5 and end on 12/31 each year thereafter.