



# Pacifica School District

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*Preparing Students for an Evolving World*

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## MEMORANDUM

*Integrated Services and Human Resources*

Meeting of

02/03/16

**TO:** Wendy S. Tukloff, Ed.D., Superintendent  
For Board of Trustees

**FROM:** Ray Avila, Associate Superintendent

**SUBJECT:** BP/AR 4154 – Health and Welfare (First Reading)  
(Discussion)

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### Background-

The original Affordable Care Act (ACA) legislation was passed by Congress in 2010, although the implementation of the employer mandate provision was initially delayed, final rule-making implemented new provisions in 2015.

The basic requirement is for an employer to offer an ACA compliant policy of health insurance coverage to full-time employees. An employee qualifies as “full-time” when he or she has worked an average of 30 or more hours of service per week or 130 or more hours per month. As of February 12, 2014, the IRS regulations provide two alternative methods for determining if an employee is a full-time employee for purposes of employee mandate: (1) the monthly measurement method; and (2) the look-back measurement method.

Staff has collaborated with County Counsel to draft Board Policy and Administrative Regulation that constitutes a set of ground rules for implementing the ACA for variable hour employees. These policies are attached for the Board’s review.