

BENEFITS ELIGIBILITY

I. Purpose

The purpose of the policy is to provide the criteria for eligibility at Western Dakota Technical College (WDTC) in accordance with the Patient Protection and Affordable Care Act (PPACA or ACA). This policy does not apply to federal work study students, independent contractors or consultants, and Board members.

II. General Statement of Policy

- A. WDTC is considered an applicable large employer (ALE) as defined by the Internal Revenue System (IRS), and must comply with the provisions set forth in the ACA.
- B. Positions will be evaluated by the position's supervisor, Senior Human Resources Generalist, and college President to determine permanent or temporary status.
- C. Benefit Eligible Employees include the following:
 - 1. WDTC employees who are employed in permanent positions that require 20 or more hours of work per week, or 86 hours a month on average, are eligible for medical benefits, dental benefits, voluntary benefits, and participation in SDRS retirement plans. Employees who meet these criteria are considered benefits eligible employees.
 - 2. WDTC employees who are employed in temporary positions that require 30 or more hours of work per week, or 130 hours a month, on average are eligible for medical benefits, dental benefits, voluntary benefits, and participation in SDRS retirement plans. Employees who meet these criteria are considered benefits eligible employees.
 - 3. Any WDTC employee who has attained the minimum age of 55, has been employed by the College for at least ten (10) consecutive years, and is benefits eligible at the time of retirement may continue their participation in the WDTC benefits plan until age 65. Such employee shall pay 100% of the premium. Election to continue participation must be made 31 days prior to or after the effective retirement date.

Employees who do not meet one of the criteria above are considered Non-Eligible Employees.

III. Definitions

- A. “Applicable Large Employer” refers to employers who have over 50 full-time employees, including full-time equivalent employees, on average during the previous calendar year. This status must be reviewed on an annual basis.
- B. “Benefits Eligible Employee” refers to any permanent or temporary employee who meets the eligibility criteria set forth above.
- C. “Non-Eligible Employee” refers to any person who does not meet the definition of a Benefits Eligible Employee.
- D. “Patient Protection and Affordable Care Act” refers to the federal statute that includes a list of healthcare policies that employers must follow.
- E. “Permanent Position” refers to any position that is established without a predetermined ending date. Grant funded positions with a term equal to or greater than 12 months are considered permanent positions.
- F. “Temporary Position” refers to any position that is established for a predetermined period. Grant funded positions with a term less than 12 months are considered temporary positions.

IV. Reporting Procedures

- A. WDTC must annually report to the IRS information about the health care coverage they offered to eligible employees. This occurs through submission of the 1094-C form.
- B. WDTC must provide an annual statement to employees that includes information about the health care coverage they offered. This occurs through distribution of the 1095-C form.

V. Dissemination of Policy and Training

- A. This policy shall appear on the WDTC website.
- B. Training will be provided by the Human Resources Office.

Legal References: None

Board Approved: 12/8/2021; Committee Reviewed 7/9/2024