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July 8, 2014

**TO:** State College and University Certifying Officers, Human Resource Directors, and Benefits Administrators participating in the State Health Benefits Program (SHBP)

**FROM:** New Jersey Division of Pensions and Benefits

**SUBJECT: Affordable Care Act — Classification of Full-time Employees**

*State Colleges and Universities should not refer to the information provided in the Division of Pensions and Benefits' Certifying Officer letter dated June 24, 2013 for the purposes of classifying full-time employees.*

The purpose of this letter is to provide employers with updated information regarding the Affordable Care Act and the classification of full-time employees. The "Employer Shared Responsibility Provisions" contained in the Patient Protection and Affordable Care Act require certain employers to offer health coverage to their full-time employees or pay a penalty — the enactment of this provision was delayed from 2014 to 2015. Information on the Employer Shared Responsibility Provisions can be found at the following Web site:

<http://www.irs.gov/uac/Newsroom/Questions-and-Answers-on-Employer-Shared-Responsibility-Provisions-Under-the-Affordable-Care-Act>

#### **ADDITIONAL INFORMATION**

For more information regarding the determination of a full-time employee and employer responsibilities, see IRS Bulletin 2012-41:

[http://www.irs.gov/irb/2012-41\\_IRB/ar07.html#d0e322](http://www.irs.gov/irb/2012-41_IRB/ar07.html#d0e322)

Employers with questions regarding any of the information provided in this letter can contact the Division's Office of Client Services at (609) 292-7524, or e-mail the Division at: <https://www.state.nj.us/treas/pensions/pensionmail.shtml>