2016
ACA & PBJ
COMPLIANCE GUIDES
(A.K.A. HOW TO STAY PENALTY FREE)
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# SWIPECLOCK’S WORKFORCE MANAGEMENT SUITE

## FEATURES THAT SUPPORT AFFORDABLE CARE ACT & PAYROLL-BASED JOURNAL REPORTING

**First Things First**

Below is a list of all the features that showcase SwipeClock’s Workforce Management Suite and how its powerful components will help you become and remain compliant.

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SEEMS OVERWHELMING?
Because it is. Compliance is no easy task to handle and getting started can be mind-numbing.
To help, SwipeClock has provided you a few options.

OPTION 1
Do yourself a favor and give us a call. Our workforce management specialists will walk you through this guide and explain the details of helping you in becoming compliant. Dial 801.447.2446 right now.

OPTION 2
Click any of these links to view a demo of our products and see for yourself how easy it can be to implement our Workforce Management Suite. We help more than 25,000 employers manage their teams — nearly 1,000,000 people — everyday. With our time, attendance and advanced scheduling tools, our users increase efficiency, profitability and peace of mind by decreasing errors, waste and confusion. Oh, yeah — they’re also compliant.

OPTION 3
Browse the following pages in the guides below. Follow the links and learn for yourself. We have provided all the necessary information and features you should look for in becoming compliant.
Workforce Management Suite — The Solutions You Need

**TimeWorksPlus**

TimeWorksPlus is our automated timekeeping system that not only tracks employee hours to the minute, but it also enables you to set up job codes to track what your employees are doing and for how long. It has a built-in audit trail that enables you to meet the demands of an audit.

**TimeSimplicity**

TimeSimplicity is our advanced scheduling system that tracks shift coverage and proactively identifies gaps in required staffing as mandated for providing quality of care. Communication is key, and with TimeSimplicity's text and email collaboration features, it enables employees and managers to have clear lines of communication to resolve staffing issues within a few minutes.

**TimeWorks Mobile**

TimeWorks Mobile is the trusted mobile companion to TimeWorksPlus. It enables employees to punch in or out via their mobile device, which means the necessary tracking of hours never skips a beat even while your employees are working off-site.
2016 AFFORDABLE CARE ACT COMPLIANCE GUIDE
(A.K.A. YOUR GUIDE TO ACA SUCCESS)
THE PATIENT PROTECTION AND AFFORDABLE CARE ACT (PPACA)

COMMONLY CALLED THE AFFORDABLE CARE ACT (ACA)—OR AS MANY REFER TO IT AS OBAMACARE, IS A UNITED STATES FEDERAL STATUTE SIGNED INTO LAW BY PRESIDENT BARACK OBAMA ON MARCH 23, 2010.
ACA

Together with the Health Care and Education Reconciliation Act amendment, it represents the most significant regulatory overhaul of the U.S. healthcare system since the passage of Medicare and Medicaid in 1965. Under the act, hospitals and primary physicians would transform their practices financially, technologically and clinically to drive better health outcomes, lower cost, and improve their methods of distribution and accessibility.

ACA has had an impact on all businesses in one way or another, but only companies with more than 50 full-time (or full-time equivalent) employees will be required to meet the mandatory reporting guidelines that determine company sponsored healthcare benefits eligibility.
HEALTHCARE ELIGIBILITY

Employers with 50 or more full-time (FT) or full-time equivalent (FTE) employees who work 30 (or more) hours per week or 130 hours per month will be required to meet the ACA requirements. This means providing healthcare benefits to eligible employees at an affordable rate. As part of this provision, the healthcare benefits offered must also meet a specific level of quality.
To determine FTE, add up the total hours of service for which the employer pays wages to employees during the year (but not more than 2,080* hours for any employee), and divide that amount by 2,080.

Example:
100,000 total paid hrs. ÷ 2,080 = 48.076923

FTE

Consider this.
In some circumstances, an employer with 25 or more employees may qualify for the tax credit if some of its employees work part-time.

For Example:

$100,000
\[ \div \text{2,080} \]

18 FTE

*2,080 = 52 weeks in a year x 40 hrs. per week
WHERE TO BEGIN

FIRST THINGS
FIRST, YOU WILL
NEED TO HAVE A
SYSTEM IN PLACE
TO TRACK THE
HOURS EMPLOYEES
ARE WORKING.

This means implementing an automated time and attendance solution that not only tracks hours but also provides alerts that will help you proactively manage your workforce’s maximum hours for part-time employees. You will need to be able to run data reports so that you can quickly identify an employee’s status of full-time (FT) or full-time equivalent (FTE).

CLICK HERE FOR A DEMO
WHERE TO BEGIN

You will also need to understand the measurement periods for new hires to determine full-time status. To find out if an existing employee is full-time, use look-back periods. You can use measurement periods of 3 – 12 months when looking at full-time equivalent employees to see if you have to offer full-time employees coverage to be ACA compliant.

Look-back periods and the initial measurement period falls between 3 and 12 months, and are chosen by the employer. These periods can start on the 1st of the calendar month or at the start of payroll (with new-hires that are on the first of the month or on the first payroll period after their start date).
UNDERSTANDING MEASUREMENT PERIODS CAN GET A LITTLE COMPLICATED, AND EMPLOYERS WHO ARE SUBJECT TO THE MANDATE SHOULD SEEK PROFESSIONAL LEGAL ADVICE. FOR MORE INFORMATION PLEASE GO TO: THIS LINK HERE
ACA Legislation is in Effect

Many of the Affordable Care Act provisions are already in effect and the rest continues to roll out until 2022. The bulk of its provisions, taxes, and programs rolled out in 2013 and 2014.

W-2 Reporting Requirements

Employers must provide a cumulative monthly report that aggregates employer and employee contributions. Standard reporting includes year-to-date accumulations for the following plan subgroups: Medical, Dental, Vision, Prescription Drug, and EAP plans.

Report details must include SSN, Employee ID, Plan Type, Structure Group, Term Date, Department, Pay Frequency, Plan Effective Date, and Cost Year to Date.

Employers are also required to provide participants a Health & Human Services (HHS) approved Summary of Benefits and Coverage (SBC) explanation.
ACA Employer Data Breakdown/Timeline
Ah, the memories. And the future.

2010
A new Patient’s Bill of Rights goes into effect and cost-free preventative services begin for many Americans. Dependents are covered until age 26.

2011
The ACA begins to close the Part D Medicare Coverage Gap, or “Donut Hole,” that causes seniors to pay drug costs out of pocket.

2012
Employers must list employee benefits on W2 to determine whether the company will get tax breaks or credits for insuring employees.

2013
Open enrollment in the Health Insurance Marketplace begins on October 1st. National pilot program launched to encourage payment “bundling.”

2014
Mandate for individual health-care coverage or penalty tax. Creation of health exchanges, marketplaces that allow individuals and eligible employers to purchase health insurance.

2015
Employers with over 50 full-time equivalent employees must offer health insurance.

2018
The “Cadillac” tax for higher quality coverage for individuals and employers purchasing insurance for employees is put in place.

2020
The ACA fully eliminates the Medicare Gap, instead of only offering rebates to seniors.

For more information and commonly asked questions visit: http://1.usa.gov/1ToZDvV

Healthcare Reform Timeline: www.obamacarefacts.com/health-care-reform-timeline
THINGS TO CONSIDER WHEN MEETING THE REQUIREMENTS FOR ACA

WE HAVE PROVIDED A “CHECKLIST” OF THE ITEMS THAT YOU WILL WANT TO CONSIDER, WHILE ALL MAY NOT APPLY TO YOUR SPECIFIC BUSINESS, REVIEWING THE LIST WILL HELP YOU UNDERSTAND THE NECESSARY REQUIREMENTS IN COMPLYING WITH THE NEW RULES AND REQUIREMENTS ASSOCIATED WITH THE ACA.
ACA CHECKLISTS

Thorough compliance management is key to avoiding fines.

Budget Considerations:
- Gather additional census data
- Collect accurate ZIP codes for each employee
- Collect DOBs for all employees and every family member
- Verify eligibilities for employer tax credits
- Implementation of time and attendance to track employee hours of service
- Purchase of time and attendance solution to track employee hours of service
- Purchase of scheduling solution to manage and track employee schedules

Health Plan Administration:
- Modify waiting periods to meet the 60-day limitation
- Verify all plans are meeting participation requirements
- Verify all employees are applying 30-hour FT definition as needed

Documents for Employees:
- Deliver DOL-Mandated Exchange Notice within 14-days of hire
- Deliver Summary of Benefits and Coverage (SBC) documents
- Deliver 60-day notices of modification

Plan Design Changes:
- Explain essential health benefits to employees
- Explain deductible maximums to employees
- Verify that policies offered cover all essential health benefits (based on ACA insurance guidelines)
- Verify policies do not offer an invalid deductible or have an exemption from the mandated limits

General Compliance:
- Verify your company is not offering discriminatory coverage options (Continued)
ACA CHECKLISTS (CONT.)

Systems and Resources Needed:

- Implement automated timekeeping to track employee hours
- Implement scheduling to create and manage employee schedules to ensure no over staffing
- Data Reports (i.e. employee information, total hours, employee status, etc.)
- Mobile solution for off-site staffing (ability to clock in/out for accurate data reporting)
- Auditable records with lock-down capabilities (to ensure accurate data reporting)
- Improved communication capabilities with employees (systematic notifications)

FEES

The employer mandate fee (officially called an Employer Shared Responsibility Payment) is a per-month, per-employee fee for employers who have more than 50 full-time equivalent employees and don’t offer health coverage to the required amount of full-time employees (as well as their dependents up to age 26). See chart on next page.
Penalties for Employers Not Offering Coverage Under the Affordable Care Act During 2016

Start Here

Did the employer have at least 50 full-time equivalent employees in the previous year?

NO

Penalties do not apply to employers with fewer than 50 full-time equivalent employees.

YES

Does the employer offer health insurance coverage to at least 95% of its full-time workers and their dependent children*?

NO

The employer must pay a penalty for not offering coverage.

YES

Did at least one full-time employee receive a premium tax credit or cost-sharing subsidy in the federal or state marketplace?

NO

Did at least one full-time employee receive a premium tax credit to help pay for coverage in a Marketplace?

NO

The employer must pay a penalty for not offering coverage that is affordable and provides minimum value.

YES

Did at least one full-time employee receive a premium tax credit to help pay for coverage in a Marketplace?

The employer must pay a penalty for each month the employer fails to offer coverage is $2,160 divided by 12, multiply the number of full-time employees (minus up to 30).

YIKES!

YIKES!

The penalty for each month the employer fails to offer coverage is $2,160 divided by 12, multiply the number of full-time employees (minus up to 30).

* A dependent child is defined as a child of an employee who is under the age of 26. Employers do not face a penalty under the ACA if they do not offer coverage to the spouse of a full-time employee.

**Affordability is determined by reference to the taxpayer’s household income (i.e., the employee’s required contribution for self-only coverage should not exceed 9.66% in 2016). Since employers generally do not know the worker’s household income, to determine if an employer may be subject to penalty, the employer can measure 9.5% against three separate safe harbor amounts (the worker’s Form W-2 wages, the worker’s hourly rate of pay as of the first day of the coverage period, or the federal poverty line for a single individual). Note that a worker’s and a the worker’s dependents eligibility for premium tax credits or costsharing subsidies are based on family income, not the safe harbor amounts.

Source: Henry J. Kaiser Family Foundation, KFF.org.

UPDATED AS OF OCTOBER 2, 2015
SWIPECLOCK’S WORKFORCE MANAGEMENT SUITE
INCREIBLE ACA COMPLIANCE TOOLS

ACA

- Employee data (title, gender, date of hire, term date, EE ID, etc.)
- Track hours worked
- Auditable reporting
- Work Week and Work Month reports (calculation of employee status reports)
- Employee status (FT, PT)
- Staffing and schedule management
- Communication/collaboration via email & text
- Dashboard— accrued & total overtime hours
- Timekeeping data records
- Hours’ threshold indicator and alerts
- Time card approvals
- Finalized pay period (lock-down data)
- Employee groups
- Time card audit
- Manageable, editable time cards (with audit trail)
- Alert indicators (overtime, max hours, etc.)
- Daily Auto Email report (view OT, missing punches, total hours)
- Schedule Preferences
- Proactive Time Management
- Forecasting of hours
- Mobile Access (Punch IN/OUT, tracking hours for off-site employees)
LET US HELP YOU IMPLEMENT SWIPECLOCK’S WORKFORCE MANAGEMENT SUITE

We’re ready to help you get the peace of mind you’re looking for and deserve.

Call 801.447.2446
TO START BECOMING ACA COMPLIANT TODAY

Disclaimer: The PBJ and ACA reporting requirements provided are subject to change. See page 36.

For more information follow these links:

http://go.cms.gov/1V7bz6F
http://1.usa.gov/1Vu6NPC
2016 PAYROLL-BASED JOURNAL COMPLIANCE GUIDE
(A.K.A. YOU WISH PBJ MEANT PEANUT BUTTER & JELLY)
PAYROLL-BASED JOURNALS—WHAT YOU NEED TO KNOW

PAYROLL-BASED JOURNAL (PBJ) REPORTING IS REQUIRED BY THE CENTERS FOR MEDICARE & MEDICAID SERVICES (CMS) SYSTEM THAT WILL REGULARLY COLLECT MANDATED STAFFING AND CENSUS DATA FROM ALL LONG-TERM NURSING FACILITY PROVIDERS. CMS HAS LONG BEEN URGING PROVIDERS TO SUPPLY DATA THAT IS ACCURATE, CAN BE AUDITED, AND IS COLLECTED MORE OFTEN THAN THE CURRENT ONE TIME PER YEAR.
THE GOAL OF PBJ

The goals of the PBJ Staffing Data Submission Program are to 1) standardize reporting requirements and 2) collect information related to direct care staffing (including agency and contract staff) and facility census on a more frequent basis, in an electronic format. These mandatory compliance measures are being undertaken in connection with Section 6106 of The Affordable Care Act.

—Pamela J. Skrzynski
PBJ DATA REPORTING

HERE IS A LIST OF ITEMS THAT YOU WILL NEED TO INCLUDE TO MEET THE PBJ REPORTING REQUIREMENTS:

- A unique employee ID for each direct staff care provider (no SSN’s allowed)
- A complete, accurate record for each facility that identifies their direct care staff
- Medical personnel as defined by CMS (RN, PT, LPN, etc.)
- Residence census data (Medicare, Medicaid, other)
- Direct care staff turnover and tenure (start and term dates)
- Hours of care provided by category per direct staff member, per day
- Start and end date and the hours worked per individual
DIRECT CARE STAFF

Just to clarify, because we know this is a common question asked, how to identify Direct Care Staff. They are those individuals who, through interpersonal contact with residents or resident care management, provide care and services to allow residents to attain or maintain the highest practicable physical, mental, and psychosocial well-being.

Direct Care Staff does not include individuals whose primary duty is maintaining the physical environment of the long-term care facility (for example, housekeeping). Nor does it include care providers who bill direct.
DID YOU KNOW?

THE NAME OF THE PBJ REPORTING SYSTEM IS QUALITY IMPROVEMENT AND EVALUATION SYSTEM (QIES), AND YOU MUST REGISTER YOUR FACILITY TO OBTAIN USER IDs HERE.

- QIES allows only two logins per facility (they time out after 15 minutes of inactivity).
- While in QIES you will NOT be able to copy and paste your data from other resources if you do not have a file to upload, then it is truly going to be manual data entry.
- You will need to have a way of generating unique IDs for your direct care staff, agency, and contractors. You can reuse IDs for the same individual, but not for others (ex. employee leaves employment and returns then you can reuse the ID they had previously).
• You will need to map job titles to the CMS defined codes to ensure they are in sync for reporting purposes.
• In the case of an audit, you will need to have a record of all the reported hours of your direct care staff, agency, and contractors so that you can verify your PBJ reporting.
• You have three options for submitting your PBJ data: manually enter it into the QIES system, file submission (XML zip file format only) or upload a file and then enter in the remaining or missing data manually.
• There is not a “test” period, but you can use the voluntary submission period to submit files and check for errors, etc. (this is strongly recommended).
PBJ IMPACT

PBJ will affect staffing, operational costs, and your projected revenue goals. Unfortunately, you cannot eliminate the cost, but you can control how you proactively manage the reporting process that will ultimately minimize the overall cost involved.

By putting in place the solutions that will ensure you meet the reporting requirements that show your facility is providing quality of care you minimize the risk of delayed reporting, penalties, etc.
IMPORTANT DATES FOR PBJ REPORTING

July 1, 2016 is the first quarter that PBJ reporting will be mandatory, meaning the period for data to be submitted will be from July 1, 2016, to September 30, 2016, with the first mandatory submission to the PBJ system due by no later than 45-days after the quarter ends which is November 14, 2016.
### Payroll-Based Journal Timeline (PBJ)

**FISCAL 2016 Q1**
- **Optional Reporting by Feb. 14, 2016**
- **JAN 1 - MAR 31 ’16**

**FISCAL 2016 Q2**
- **Optional Reporting by May 15, 2016**
- **JUL 1 - SEP 30 ’16**

**FISCAL 2016 Q3**
- **Optional Reporting by Aug. 14, 2016**
- **OCT 1 - DEC 31 ’16**

**FISCAL 2016 Q4**
- **Mandatory Reporting by Nov. 14, 2016**
- **NOV 1 - DEC 31 ’16**

**FISCAL 2017 Q1**
- **Mandatory Reporting by Feb. 14, 2017**
- **OCT 1 - DEC 31 ’16**

**FISCAL 2017 Q2**
- **Mandatory Reporting by May 15, 2017**
- **JAN 1 - MAR 31 ’17**

**FISCAL 2017 Q3**
- **Mandatory Reporting by Aug. 14, 2017**
- **APR 1 - JUN 30 ’17**

**FISCAL 2017 Q4**
- **Mandatory Reporting by Nov. 14, 2017**
- **JUL 1 - SEP 30 ’17**

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**2015** | **2016** | **2017**
HELP WITH MEETING THE PBJ REQUIREMENTS

WE KNOW THIS MUST SOUND LIKE A DAUNTING TASK TO TACKLE. WELL, YOU ARE NOT ALONE. BUT DON’T WORRY, SWIPECLOCK’S WORKFORCE MANAGEMENT SUITE SOLUTION CAN HELP MAKE THIS PROCESS EASIER FOR YOU.
## SWIPECLOCK’S WORKFORCE MANAGEMENT SUITE

### FEATURES THAT SUPPORT PBJ INCLUDE:

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PROTECT YOUR BUSINESS
PLAN, PREPARE & EXECUTE

Understanding what’s coming and putting a plan in place to meet the overall objective requires knowing your level of responsibility, implementing the necessary tools, validating the data is accurate and submitting it within the required deadline.

Preparation is crucial to your ability to meet the ACA and PBJ compliance requirements successfully. This means identifying the solutions you need and investing in operational systems, resources, and providing the training your staff needs.

Implementation can make or break the execution of your solutions, and ultimately your ability to satisfy your compliance obligations. So you need to have the right tools in place and ensure the right people are managing them.

Operations is a vital component of your continued success. You need to ensure that continued education, training & support occurs regularly to ensure you’re able to remain compliant with ongoing reporting requirements and to stay current with any updates that will impact your ability to meet future reporting requirements.
LET US HELP YOU IMPLEMENT SWIPECLOCK’S WORKFORCE MANAGEMENT SUITE

We’re ready to help you get the peace of mind you’re looking for and deserve.

Call 801.447.2446

Disclaimer: The PBJ and ACA reporting requirements provided are subject to change. See page 36.

For more information follow these links:

http://go.cms.gov/1V7bz6F

http://1.usa.gov/1Vu6NPC