

LOOK-BACK MEASUREMENT METHOD OF DETERMINING THE FULL-TIME STATUS OF EMPLOYEES UNDER TREAS. REG. §54.4980H-3(d)

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Standard Measurement Period	Standard Administrative Period	Standard Stability Period
<p>The standard measurement period must be:</p> <ul style="list-style-type: none"> No shorter than three (3) months; and No longer than twelve (12) months. 	<p>The standard administrative period starts immediately after the last day of the standard measurement period and must be:</p> <ul style="list-style-type: none"> No longer than ninety (90) days. 	<p>The standard stability period starts immediately after the last day of the standard administrative period and must be:</p> <ul style="list-style-type: none"> For employees who were determined to be FT, no <i>shorter</i> than the longer of: <ul style="list-style-type: none"> Six (6) calendar months; or The standard measurement period; and For employees who were determined to be PT, no <i>longer</i> than the standard measurement period.
Initial Measurement Period	Initial Administrative Period	Initial Stability Period
<p>The initial measurement period must start no later than the later of: (a) the first day of the month after the employee's start date; or (b) the first day of the first payroll period starting after the employee's start date.</p> <p>The initial measurement period must be:</p> <ul style="list-style-type: none"> No shorter than three (3) months; and No longer than twelve (12) months. <p>Status determined on the basis of an initial measurement period must be re-determined on the basis of the first standard measurement period starting after the employee's start date.</p>	<p>The initial administrative period starts immediately after the last day of the initial measurement period and must be:</p> <ul style="list-style-type: none"> No longer than ninety (90) days. <p>Any days between the employee's start date and the first day of the initial measurement period count as part of the initial administrative period.</p>	<p>The initial stability period starts immediately after the last day of the initial administrative period and must be:</p> <ul style="list-style-type: none"> The same length as the standard stability period; For employees who were determined to be FT, no <i>shorter</i> than the longer of: <ul style="list-style-type: none"> Six (6) calendar months; or The initial measurement period; and For employees determined to be PT, no <i>longer</i> than the shorter of: <ul style="list-style-type: none"> The initial measurement period plus one (1) month; or The remainder of the standard stability period in which the initial measurement period ended. <p>If an employee's status in the initial measurement period is not the same as his or her status in the first standard measurement period starting after the employee's start date:</p>
<p>Notes:</p> <ul style="list-style-type: none"> Combined limit: [The initial measurement period] plus [the initial administrative period] cannot extend beyond the last day of the first month starting on or after the one-year anniversary of an employee's start date (i.e., 13 months plus a partial month). New full-time employees: In the case of a new non-seasonal employee who is reasonably expected to be full-time, the employee's actual full-time or part-time status is determined on a monthly basis until he or she completes one full standard measurement period. Thereafter, the employee's actual full-time or part-time status is based on hours of service in each standard measurement period. 		<ul style="list-style-type: none"> The change from FT to PT status cannot be implemented until after the end of the initial stability period. The change from PT to FT status must be implemented as of the first standard stability period starting after the first standard measurement period (even if the first standard stability period starts before the end of the initial stability period).