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Agencies Issue Full-Time Employee Guidance

Just in time for Labor Day, the agencies this afternoon issued two pieces of guidance related to the definition of a full-time employee and the employer penalty provisions of the Affordable Care Act.

The first piece of guidance, Notice 2012-58, sets forth safe harbor requirements for determining who is a full-time employee under the employer penalty provisions. (Remember, the employer penalty only applies to full-time employees.) The safe harbor will be effective for calendar year 2014 only. The notice can be accessed here: Notice 2012-58.

The second piece of guidance, DOL Technical Release 2012-02, provides guidance on the 90-day waiting period limitation and on how the full-time employee definition interacts with the 90-day waiting period. The release can be accessed here: DOL Release 2012-02.

We will be following up with a more detailed analysis in the coming weeks.