

SR-37, As Adopted by Senate, June 18, 2013

Senators Booher, Hansen, Proos and Jansen offered the following resolution:

Senate Resolution No. 37.

A resolution to urge the Internal Revenue Service to adopt a formula for determining full-time employment that assumes that adjunct faculty work one hour outside the classroom for each hour that they teach for the purposes of the Patient Protection and Affordable Care Act.

Whereas, The Patient Protection and Affordable Care Act's (ACA's) employer mandate, requiring that full-time employees receive certain health care benefits, is expected to increase health care costs for institutions of higher education. The impact on community colleges will be particularly difficult because community colleges depend upon adjunct teaching faculty more than any other type of higher education institution; and

Whereas, The Internal Revenue Service (IRS) is considering the use of different formulas to determine when adjunct faculty members should be considered full-time employees for the purposes of the ACA. A formula that assumes that faculty work one hour outside the classroom for each hour that they teach provides predictability and ease of administration. The one-to-one ratio most accurately reflects the level of work performed by adjunct teaching faculty; and

Whereas, Some organizations have maintained that the IRS should use a two-to-one ratio and assume that faculty work two hours outside the classroom for each hour taught. This relationship is out of accordance with community college practice and seems to derive from the longstanding assumption that students should study two hours for each hour they are taught. This has nothing to do with faculty effort; and

Whereas, Adjunct faculty are an essential part of the community college educational enterprise. The implementation of the ACA must ensure that these individuals can continue to play this integral role; now, therefore, be it

Resolved by the Senate, That we urge the Internal Revenue Service to adopt a formula for determining full-time employment that assumes that adjunct faculty work one hour outside the classroom for each hour that they teach for the purposes of the Patient Protection and Affordable Care Act; and be it further

Resolved, That a copy of this resolution be transmitted to the Commissioner of the Internal Revenue Service.