Qualifying Position Determination

(V4: 10/22/14)

Applies to New Hires and Existing Members

EMPLOYER HIRE INTENT:

- 1. Will the employee normally work 600 hours in calendar year in this position?
- a. If yes, the position should be designated as qualifying.
- b. If no, the position should be designated as non-qualifying.

The following rules include Employer Hire Intent in the determination of position qualification:

THE BASIC RULES:

- 2. Did the employee work 600 hours in the calendar year?
- a. If yes, the position is qualifying regardless of employer's Hire Intent.
- b. If no, see #3 and #4 below.
- 3. Did the employee work the entire calendar year and work less than 600 hours?
- a. If yes, the position is non-qualifying regardless of employer's Hire Intent.
- 4. If no to both:
- a. Does a partial year exception apply?
- b. Does the short segment exception apply?

PARTIAL YEAR EXCEPTIONS:

- 5. UPON HIRE: A period in the calendar year the employee begins employment after the first working day of the year and continues employment through December 31.
- a. The employer's Hire Intent (see #1 above) determines whether the position is qualifying or non-qualifying in the calendar year of hire.
- 6. UPON SEPARATION: Employment that begins on January 1 of the year and ends before the last working day of the year.
- a. <u>If the employee worked 600 hours in the calendar year preceding the year of separation, the position is qualifying in the year of separation.</u>
- b. <u>If the employee did not work 600 hours in the calendar year preceding the year of separation, the employer's Hire Intent determines whether the position is qualifying or non-qualifying in the year of separation.</u>

(over)

SHORT SEGMENT EXCEPTION (HIRE AND SEPARATION IN THE SAME CALENDAR YEAR):

- 7. SHORT SEGMENT: A period in the calendar year during which the employee is hired after the first working day of the year, and separated from employment before the last working day of the same calendar year by the same employer.
- a. Was the employee hired and separated within the same calendar year?
- b. Was the employee employed for less than the entire calendar year?
- c. Did the employee work less than 600 hours in the calendar year?
- d. If yes to <u>all three (#7a-c)</u>, the employer's Hire Intent determines whether the position is qualifying or non-qualifying.
- e. If no to any of the three (#7a-c), the short segment exception does not apply.