



We're required under the Affordable Care Act to provide both the number of employees and the number of full-time equivalents. If your group only has full-time employees, both numbers will be the same.

**Eligible employee count**

Eligible employees are defined as full-time employees with a normal work week of 30 or more hours. You may choose to include those working 17.5 to 30 hours, as long as the eligibility criteria are applied uniformly without regard to health status.

**Full-time equivalent employee count**

To calculate the full-time equivalent employee count: (using only data from the entire previous calendar year)

1. Determine the number of:
  - a. Full-time employees for each month - must work at least 130 hours per month
  - b. Full-time equivalent employees for each month - total number of hours worked by non-full-time employees (maximum 120 hours for any employee) divided by 120
2. Add together the number of full-time employees and full-time equivalents.
3. Add the monthly totals together to get the annual total.
4. Divide the annual total by 12. The result is your full-time equivalent employee count.

Employees who have medical coverage under TRICARE or certain Veterans Administration programs are excluded from full-time equivalent employee counts.

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
Full-time Employees													
Full-time Equivalent Employees													
<b>Total</b>													Annual total /12 = Full-time equivalent employee count