

Employee Count Worksheet

Full-time Equivalent Count for the Preceding Calendar Year

DO NOT include the following in your counts.

- Owners of a sole proprietorship
- Partners in a partnership
- Shareholders owning more than 2% of an S Corporation
- Independent contractors (form 1099 workers)
- COBRA enrollees
- Retired enrollees
- Seasonal employees working 120 days or fewer in the preceding calendar year

Step 1: Count your full-time employees for each month of the preceding calendar year. Full-time employees are those who work 30 hours or more per week or 130 hours or more per month.

	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
Full-time Employees												

Step 2: Count the number of hours your part-time and seasonal employees worked for each month of the preceding calendar year. The maximum hours counted for any part-time or seasonal employee should be no more than 120 hours per month. Exclude seasonal employees who worked fewer than 120 *days* in the preceding calendar year.

	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
Total Hours												

Step 3: From Step 2, divide each month's total by 120

	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
Step 2 Total Hours ÷ 120												

Step 4: Add the total of each month from Step 1 and the total of each month from Step 3

	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
Step 1 + Step 3												

Step 5: Add the total of all 12 months from Step 4 here: _____ then divide by 12 _____. **This is your average number of full-time equivalent employees.**