

Large Employer Determination – Sample

Example For Determining Applicable Large Employer Status

Prior year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Full-time employees	48	45	47	49	50	51	49	50	49	47	48	47
Full-time equivalent (FTE) employees												
hours of service - part-time employee 1	120	118	115	118	120	120	118	115	110	100	100	120
hours of service - part-time employee 2	60	60	50	48	60	50	25	60	40	40	60	60
hours of service - part-time employee 3	70	95	100	95	80	70	80	100	95	95	87	100
Total hours of service for non-full-time employees	250	273	265	261	260	240	223	275	245	235	247	280
divided by 120 hours	120	120	120	120	120	120	120	120	120	120	120	120
Total Full-time equivalent (FTE) employees	2.08	2.28	2.21	2.18	2.17	2.00	1.86	2.29	2.04	1.96	2.06	2.33
Employer size (monthly)	50.08	47.28	49.21	51.18	52.17	53.00	50.86	52.29	51.04	48.96	50.06	49.33
Employer size (Jan.-Dec.)	605.45	No more than 120 hours for any non-full-time employee can be used in this calculation. They may have had more than 120 hours of service in the month, but only 120 hours is allowed in the calculation.										
Average employer size per month (605.45 /12)	50.45											
Employer size (round down)	50	** Employer is an applicable larger employer for the next year										