

# Health Care Reform: Applicable Large Employer Worksheet

**Number of full-time employees:**

Full-time employee is an employee who is employed on average at least 30 hours per week or 130 hours per month. Count all employees in the controlled group including seasonal employees.

		Full-Time Employees
1	January.....	_____
2	February.....	_____
3	March.....	_____
4	April.....	_____
5	May.....	_____
6	June.....	_____
7	July.....	_____
8	August.....	_____
9	September.....	_____
10	October.....	_____
11	November.....	_____
12	December.....	_____
13	Add lines 1- 12*.....	

**Number of full-time equivalent employees:**

Add the aggregate hours of service for non-full-time employees (but not more than 120 hours for any employee) divided by 120. Count all employees in the controlled group including seasonal employees.

		Aggregate Hours		Equivalent Employees
14	January.....	_____	+ 120 =	_____
15	February.....	_____	+ 120 =	_____
16	March.....	_____	+ 120 =	_____
17	April.....	_____	+ 120 =	_____
18	May.....	_____	+ 120 =	_____
19	June.....	_____	+ 120 =	_____
20	July.....	_____	+ 120 =	_____
21	August.....	_____	+ 120 =	_____
22	September.....	_____	+ 120 =	_____
23	October.....	_____	+ 120 =	_____
24	November.....	_____	+ 120 =	_____
25	December.....	_____	+ 120 =	_____
26	Add lines 14 – 25.....			
27	Add lines 13 & 26.....			
28	Divide total in line 27 by 12.....			

**If the number in line 28 is less than 50, then NOT an Applicable Large Employer**

**If the number in line 28 is 50 or more, then an Applicable Large Employer\***

**\* Seasonal Employee Exception:** If the full-time employees and full-time equivalents only exceeds 50 for four months or less, and the employees in excess of 50 during this period of time are seasonal employees, then the employer is not an Applicable Large Employer.

*This worksheet is intended for general information only and is not to be construed as legal advice. The worksheet provides a basic overview of the Applicable Large Employer calculation. Additional rules and exceptions may apply in specific circumstances. Any federal tax advice in this worksheet cannot be used to avoid penalties under the Internal Revenue Code or to recommend to another party any transaction or matter.*