

## Full-Time Equivalency Calculation Worksheet

The worksheet below may optionally be used to aid in calculating the group size according to FTE. **Groups are only required to complete and return the FTE Certification on the next page and are asked not to return this FTE Calculation worksheet.**

For a group renewing or applying for coverage at any point in 2016, the employer must use information between January 1, 2015 and December 31, 2015 for the purpose of FTE calculation. Employers calculating group size according to FTE prior to December 31, 2015 may be required to estimate the number of anticipated full-time employees employed during the entire year and the anticipated part-time hours for the remainder of the year. Consult with your accountant and/or legal counsel for concerns about estimating.

**Step 1:** Enter the number of full-time employees for each month.

**Step 2:** Enter the number of part-time FTEs for each month. To determine FTEs, add the total hours for all part-time employees and divide by 120, as described in Federal guidance. For the purpose of this calculation part-time employee hours must be capped at 120 per month.

**Step 3:** Enter the number of seasonal workers for each month.

**Step 4:** Add the number of full-time employees, part-time FTEs and seasonal workers from Steps 1, 2 and 3 for each of the 12 months.

**Step 5:** Add up the 12 monthly numbers in Step 4.

**Step 6:** Divide the value from Step 4 by 12 months to determine the employer's FTE value. Round down to the nearest whole number as per Federal guidance. For employers in business for only part of the calendar year, divide by the number of months in business instead of 12.

	Step 1: Full-Time Employees		Step 2: Part-Time FTEs		Step 3: Seasonal Workers		Step 4: Total Employees
January		+		+		=	
February		+		+		=	
March		+		+		=	
April		+		+		=	
May		+		+		=	
June		+		+		=	
July		+		+		=	
August		+		+		=	
September		+		+		=	
October		+		+		=	
November		+		+		=	
December		+		+		=	

Step 5	
÷ 12	
Step 6	

**Step 7:** Assess FTE Value:

- A. If the FTE Value in Step 6 is less than 50 then report the Step 5 value.
- B. If the FTE Value in Step 6 is 50 or more and exceeded 50 for five or more months according to the values in Step 4, then report the Step 6 value.
- C. If the FTE Value in Step 6 is 50 or more and exceeded 50 for four or fewer months according to the values in Step 3, then assess whether the seasonal employee exception applies, as described in Federal guidance. If the seasonal employee exception applies then report an FTE Value of 49.

## 2015 Calendar Year Full-Time Equivalency Certification for 2016 Group Size Determination

Complete and return the information below to Evergreen Health via fax (410-235-2891) or email [sales@evergreenmd.org](mailto:sales@evergreenmd.org) or [Renewals@evergreenmd.org](mailto:Renewals@evergreenmd.org).

<b>Group Signature:</b>	<b>Date:</b>
<b>Group Name:</b>	<b>Group Number:</b>
<b>Group Size According to FTE Calculation:</b>	