

Full-time equivalent (FTE) calculation



Group name: _____

Group number: _____

Under the Affordable Care Act, groups must be categorized by their full-time equivalent (FTE) calculation. Please use the table below to calculate the FTE counts in situations where the 1094-C column(b) Section 4980H full-time employee count for applicable large employer (ALE) member average is less than 100 and column(c) total employee count for ALE member average is greater than 100. This final FTE number is what should be entered onto the group information form in Section 2, Question 1.

For additional assistance, please follow the links below.

<https://www.irs.gov/Affordable-Care-Act/Employers/Determining-if-an-Employer-is-an-Applicable-Large-Employer>

<https://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-on-Employer-Shared-Responsibility-Provisions-Under-the-Affordable-Care-Act>

https://www.dfs.ny.gov/apps_and_licensing/health_insurers/small_group_expansion_to_1_100_employees_faqs

Number of hours worked by part-time employees

January	
February	
March	
April	
May	
June	
July	
August	
September	
October	
November	
December	
Total (#10) A.	

÷ 1,440

Total full-time equivalents (#11) B.

Number of full-time employees

January	
February	
March	
April	
May	
June	
July	
August	
September	
October	
November	
December	
Total C.	

÷ 12

Total full-time employees (#7) D.

Total full-time equivalents + full-time employees (#12)

{Add B + D} round down to the nearest whole number

Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false information, or conceals for the purpose of misleading, information concerning any fact material thereto, commits a fraudulent insurance act, which is a crime, and shall also be subject to a civil penalty not to exceed five thousand dollars and the stated value of the claim for each such violation.

Employer authorized representative signature: _____ Date: _____

Print name: _____