

Applicable Large Employer Worksheet

Number of Full-Time Employees

(Employees who average at least 30 hours per week, or 130 hours in a calendar month)

Line	Month	Number of 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	Total of lines 1-12	

Hours of Service for All Part-Time Employees

Line	Month	Aggregate Hours		Full-Time Equivalents
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	Total of lines 14-25			

Line		
27	Add Line 13 + Line 16	
28	Divide Line 27 total by 12, rounding down 2 decimal points	

If the total in Line 28 is less than 50, the employer is not an Applicable Large Employer.

If the total in Line 28 is 50 or more, the employer is an Applicable Large Employer.

- If an employer is part of a group for which employer aggregation rules apply under Internal Revenue Code 414(b), (c), (m), and (o), this calculation must be made for all entities in the group, with the totals combined to determine whether the group is an Applicable Large Employer.
- **Hours of service** include time for which the employee receives pay or is entitled to pay, including vacation, holiday, illness or other paid time.
- **Seasonal workers** are included in the counts above. However, an employer is not considered to be an Applicable Large Employer if (1) the workforce exceeds 50 full-time employees for 120 days or fewer during the calendar year, and (2) the employees in excess of 50 employed during such 120-day period are seasonal workers.