

# Affordable Care Act Worksheet

**Step 1**

## Are you required to comply with the Act?

How many employees does your Company employ:

- 200 or more full-time (FT) employees. (Continue to Step 2. You are required to comply with the Act and must automatically enroll all FT employees in health insurance.)
- 50 or more (Continue to Step 2. You are required to comply with the Act.)
- 25 or less (Continue to Step 2 only if you plan to comply with the Act for tax credits)
- I don't know how to calculate it. (Continue to Step 2.)

**Step 2**

## Calculating Full Time and Full-Time Equivalent Employees<sup>1</sup>

<b>Month</b>	<b>Step 1: Column X No. of FT Employees</b>	<b>Step 1: Column Y Total Hours Worked by non FT Employees /120 = FTE (Full-Time Equivalent Employees)</b>	<b>Step 3 Only: Sum of X and Y for each month<sup>1</sup></b>
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			
<b>Subtotals</b>			
<b>Step 2:</b>	<b>(X + Y)/12 =</b>		

Total FT/FTE equivalent employees:

- If 200 or more FT (only): Employer must comply with the Act and automatically enroll FT employees in health insurance.
- If 50 or more FT/FTE, you must comply with the Act. (Continue to Step 3)

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<sup>1</sup>If you have more than 50 employees due to seasonal workers **and** they worked less than 120 days in the year, you do not need to comply. (The 120 days are not required to be consecutive days, i.e., June, August-October.)

- If 49 or less FT/FTE, you do not have to comply with the Act. You are finished with this worksheet.
- If 25 or fewer FT/FTE, continue with worksheet if you plan to comply with the Act to be eligible for tax credits. (Continue to Step 3)

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