



GEORGIA BANKERS ASSOCIATION
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Counting Full Time Equivalent Employees

Employees who must
be counted

The Rules:

- To Determine if your company is subject to the pay-or-play mandates, you must count all of the employees within your control group of affiliated companies.
- Count all common law employees within this group of companies
- Count employees who worked during the prior year to determine the company's liability in the current year. (For example, use your census and payroll data in 2014 to determine your 2015 responsibilities.)
- You must take an average monthly count based on a 12-consecutive-month period. In order to be ready for the GBAIT open enrollment period, we recommend using a 12-month period that begins November 1. For example, the determination period for calendar year 2015 would begin November 1, 2013 and ends October 31, 2014.

Hours that must
be counted

The Rules:

- Count all hours for which an employee is paid (or entitled to be paid) for duties performed for the employer.
- Count all hours for which an employee is paid (or entitled to be paid) for vacation, holidays, sick leave, disability, jury duty or other paid leaves of absence.

Counting your Full-Time Employees

The Rules:

- A “full-time” employee is one who works, on average, at least 30 hours per week.
- Seasonal employees should be included in this count if they work 30 hours or more per week.

Complete the following table:

Full Time	
	Enter # FT Employees
November	
December	
January	
February	
March	
April	
May	
June	
July	
August	
September	
October	
Subtotal	
FT Employee Monthly Average	

Counting your Part-Time Employees

The Rules:

- A “part-time” employee is one who works less than 30 hours per week.
- Seasonal employees should be included in this count if they work less than 30 hours per week.
- Use the same determination period as you used above for full-time employees.
- Count the total number of hours worked by all the part time employees in each month in the determination period.

Complete the following table:

	Total hours for all PT Employees	÷ 120	Number of FT Equivalent Employees
November			
December			
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
Subtotal			
Full-time Equiv. Monthly Average (subtotal ÷ # off months in determination period.)			

Determining the Total Number of Full-Time Equivalent Employees

The Rules:

- This step is just a total of your average number of full-time employees and your average number of full-time equivalent employees.
- If this number is 50 or more, your company (and the members of your control group) will be subject to the pay-or-play rules. As well, for 2015 only, the rules also do not apply to employers with fewer than 100 full time equivalent employees.
- There is an additional exception in some cases for seasonal employees. If your monthly totals exceed 50 for 4 months or less, and the total for those months would be less than 50 if you exclude seasonal employees during that time, then your company is not subject of the pay-or-play rules.

Complete the following table:

Full time employee monthly average	
Full-Time Equivalent Employee Monthly Average	
Total:	