



Small Employer Certification

100 or fewer full-time equivalents

Full-time Equivalents (FTEs) for the Prior Calendar Year

For the purpose of certification as a small employer, the counting methodology set forth in § 4980H(c)(2) of the Internal Revenue Code is used to determine whether an employer is a small employer. For more details go to http://www.irs.gov/irb/2014-9_IRB/ar05.html

How to calculate

- Full-time employees must have worked **on average 30 or more hours** per week (or 130 hours per month) for more than 120 days per year are counted as one full-time employee. This amount is added to the number of part-time employees as counted in number 2. Include:
 - All full-time employees of a group if the business is affiliated with another employer, under common ownership, or a part of a controlled group
 - Employees under a common group in other states
 - Union employees
- Part-time employees who worked on average **less than 30 hours** per week, but more than 120 days per year are counted by taking the hours worked by all part-time employees in a week and dividing that amount by 30.

Example 1: 15 employees working 30 hours or more 15
 5 employees working 20 hours per week 3 (5 x 20 = 100 ÷ 30 = 3.33 = 3)
18 Average number of Full-time equivalents

Example 2: 85 employees working 30 hours or more 85
 30 employees working 25 hours per week 25 (30 x 25 = 750 ÷ 30 = 25)
110 Average number of Full-time equivalents

This does not provide legal guidance and should not be relied upon for an employer's determination of whether they are subject to the Shared Responsibility provisions. If you have questions, you should consult with your accountant or legal counsel.

Please complete the following:

A. FTEs from full-time employees. Number of full-time employees working on average 30 hours or more per week (or 130 hours per month) for more than 120 days per year (even if they are not eligible nor enrolling for health coverage).	
B. FTEs from part-time employees, i.e., who worked on average less than 30 hours per week, but more than 120 days per year. (Add up the total number of hours worked in a week by part time employees and divide by 30. Example: 10 employees working 20 hours per week: 200 ÷ 30 = 6.66 = 7 (rounding to closest number)	
C. Total number of FTEs = A + B.	
D. Number of seasonal workers who worked 120 or fewer days.	

After having performed the calculations required by section 4980H(c)(2) of the Internal Revenue Code, please check one:

- I certify I am a small employer and employ 100 or fewer full-time equivalents.
 I certify I am not a small employer and employ 101 or more full-time equivalents.

Employer Signature	Print Name	
Legal Company Name	Date	

Any person who includes any false or misleading information on an application or enrollment form or certification for health benefits plan is subject to criminal and civil penalties.

Aetna reserves the right to audit all information provided.