



HCTT-2016-61: ACA and Employers: How Seasonal Workers Affect Your Workforce Size

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Inside This Issue

ACA and Employers: How Seasonal Workers Affect Your Workforce Size

For purposes of the Affordable Care Act, an employer's size is determined by the number of its employees. Employer benefits, opportunities and requirements are dependent upon the employer's size and the applicable rules. If an employer has at least 50 full-time employees, including full-time equivalent employees, on average during the prior year, the employer is an ALE for the current calendar year. However, there is an exception for [seasonal workers](#).

If you have at least 50 full-time employees, including full-time equivalent employees, on average during the prior year, your organization is an ALE. Here's the exception: If your workforce exceeds 50 full-time employees for 120 days or fewer during a calendar year, and the employees in excess of 50 during that period

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were seasonal workers, your organization is not considered an ALE. For this purpose, a seasonal worker is an employee who performs labor or services on a seasonal basis.

The terms seasonal worker and seasonal employee are both used in the employer shared responsibility provisions, but in two different contexts. Only the term seasonal worker is relevant for determining whether an employer is an applicable large employer subject to the [employer shared responsibility provisions](#). For information on the difference between a seasonal worker and a seasonal employee under the employer shared responsibility provisions see our [Questions and Answers page](#).

See the [Determining if an Employer is an Applicable Large Employer](#) page on IRS.gov/aca for details about counting full-time and full-time equivalent employees.

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