



# HCTT-2015-33: ACA Information for Employers Counting Full-time and Full-time Equivalent Employees

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**Issue Number: HCTT-2015-33**

## Inside This Issue

### ACA Information for Employers Counting Full-time and Full-time Equivalent Employees

For the purposes of the Affordable Care Act, employers average their number of employees across the months in the year to see whether they will be an applicable large employer.

To determine if your organization is an applicable large employer for a year, count your organization's full-time employees and full-time equivalent employees for each month of the prior year. If you are a member of an aggregated group, count the full-time employees and full-time equivalent employees of all members of the group for each month of the prior year. Then average the numbers for the year. Employers with 50 or more full-time equivalent employees are applicable large employers and will need to file an [annual information return](#) reporting whether and what health insurance they offered employees. In addition, they are subject to the [Employer Shared Responsibility provisions](#).

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In general:

- **A full-time employee** is an employee who is employed on average, per month, at least 30 hours of service per week, or at least 130 hours of service in a calendar month.
- **A full-time equivalent employee** is a combination of employees, each of whom individually is not a full-time employee, but who, in combination, are equivalent to a full-time employee.
- **An aggregated group** is commonly owned or otherwise related or affiliated employers, which must combine their employees to determine their workforce size.

There are many additional rules on determining who is a full-time employee, including what counts as hours of service. For more information on these rules, see the employer shared responsibility final regulations and related questions and answers on IRS.gov.

For more information, see the [Determining if an Employer is an Applicable Large Employer](#) page on IRS.gov/aca.

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