The number of full-time equivalent employees (FTEs) within an organization can be calculated using the total number of full-time employees and the total number of hours (rounded down to nearest whole number) worked by part-time employees.

Use these tips to determine the number of FTEs within your organization.

<table>
<thead>
<tr>
<th>Full-time Employees</th>
<th>Part-time Employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Those who worked, or are expected to work, 30 hours or more per week for more than 120 days in a year.</td>
<td>Those who worked on average less than 30 hours per week, but more than 120 days per year.</td>
</tr>
</tbody>
</table>

When calculating the number of full-time employees and part-time employee hours, include:

- Full-time employees of an affiliated employer with shared ownership
- Employees under a shared group in other states

Don’t include:

- Partners
- Sole proprietorship owners
- Shareholders with more than 2 percent ownership of an S corporation
- Owners of more than 5 percent of other businesses
- Dependents on the individual income tax return of a person listed above
- Seasonal employees working 120 days or less in a year
- Independent contractors (form 1099 workers)
- COBRA and retired enrollees

To calculate your company’s FTEs, visit networkhealth.com, click on Employers, select Forms and click FTE Worksheet.