

Employee Count - Previous Calendar Year

Month	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total	Average
Full Time														
Part Time														
Seasonal														
Total														

INSTRUCTIONS for how to calculate the Group's Total Average Employee Count

SAMPLE Employee Count

Month	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total	Average
Full Time	10	12	14	16	22	27	31	18	25	36	17	18	246	
Part Time	1	2	1	2	1	3	3	2	3	1	2	1	22	
Seasonal	1	1	0	0	0	1	1	1	1	33	45	40	124	
Total	12	15	15	18	23	31	35	21	29	70	64	59	392	33

- 1) Count any employee receiving a W-2. This includes full-time, part-time, and seasonal workers who may or may not have been eligible for medical.
- 2) Add each month's number to get an annual total, and then divide by 12. (In the example above, $392 \div 12 = 32.6667$).
- 3) Round up or down to the nearest whole number. Example: 32.6667 would be reported in the total box as 33.

NOTES:

For newly formed businesses, calculate the prior year average using only those months that your client was in business.

If the business is aggregated with one or more other businesses and treated as a single employer under subscription (b) controlledIf the business is aggregated with one or more other businesses and treated as a single employer under subscription (b) controlled group of corporations, (c) partnerships, proprietorships, etc., under common control, (m) employees of an affiliated service group, or (o) other regulations of section 414 of the Internal Revenue Code, then please provide the combined total number of employees for all businesses that are included in the "single employer group" under the Internal Revenue Code.

Disclaimer: This form is provided only as a courtesy to assist your clients in determining their average number of employees for quoting purposes. This form, including the results derived from its use, should not be used or relied upon for any other purpose, including but not limited to any tax or employer/plan sponsor-related reporting. In using this form, the employer explicitly assumes any and all liability for its use. Applicable counting methods for market classification purposes are subject to change without notice.