



## PART TIME EMPLOYEES

Does the PPACA employer mandate apply to part time employees?

The employer mandate applies to large employers, defined as employing an average of 50 full-time employees (i.e., employees working at least 30 hours per week) or equivalent. For 2015, the employer mandate will apply only to employers with 100 or more full-time employees. Beginning in 2016, it will expand to include employers with 50 or more full-time employees.

To determine whether an employer meets PPACA's 50-full-time-employees threshold, take the aggregate number of hours worked by the part-time employees in a particular month and divide that total by 120 to determine the equivalent number of full-time employees. Add the full-time equivalent number to the total number of actual full-time employees to determine whether the employer meets the 50-full-time-employees threshold.

The calculation is used for determining whether an employer is subject to the employer mandate. The employer mandate provision does not apply to an employer's part-time employees.