



Compliance Minute: Calculating FTEs

Step 1:

- Determine the total number of full-time employees (30+ hours/week) that you employed for each month of the year.

Month:	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
FT EEs:	46	45	47	46	49	48	45	47	48	50	51	52

Step 2:

- Add up ALL the hours worked by non-full time employees each month and divide the total monthly hours by 120.
- **Example:** 8 Part-time employees each working 60 hours per month = 480 hours = 4 FTEs.

Month:	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
All PT Hours:	480	600	540	516	504	660	480	600	540	480	390	510
FTE Count:	4	5	4.5	4.3	4.2	5.5	4	5	4.5	4	3.25	4.25

Step 3:

- For each month of the year, add the FTE count to the number of full-time employees for that month.

Month:	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
FT Employees:	46	45	47	46	49	48	45	47	48	50	51	52
FTEs:	4	5	4.5	4.3	4.2	5.5	4	5	4.5	4	3.25	4.25
FT + FTEs:	50	50	51.5	50.3	53.2	53.5	49	52	52.5	54	54.25	56.25

Final Step:

- Add each month's FT+FTE total together and divide by 12 to get an annual average.

FT + FTEs:	50	50	51.5	50.3	53.2	53.5	49	52	52.5	54	54.25	56.25
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- In the above example, the sum of each month's count was 626.5, making the average 52 FT + FTEs.
- Note: Fractions count when adding up monthly numbers, but you can disregard any remaining fraction from the final average.