

Client ID: 1003
Client: Acme
Companies: Acme Corporation , Acme Sub 1
Report Generated on: 9/4/2015 4:57:07 PM

ACA LARGE EMPLOYER COMPLIANCE TEST

From Date: 1/1/2014
To Date: 12/31/2014

IMPORTANT NOTE: In determining whether an employer is an applicable large employer, you must include all entities as a single employer under §§414(b), (c), (m), and (o) of the Internal Revenue Code. Thus, all employees of a controlled group of entities under §§414(b) or (c), an affiliated service group under §414(m), or under §414(o) are taken into account in determining applicable large employer status. Also, you must include any predecessor employer and successor employer.

Report Total	Jan 2014	Feb 2014	Mar 2014	Apr 2014	May 2014	Jun 2014	Jul 2014	Aug 2014	Sep 2014	Oct 2014	Nov 2014	Dec 2014
Full Time Employee Count	100	100	99	100	106	104	105	104	106	109	112	109
Total Hours for FTE Calculation	673.00	446.67	480.00	731.00	2,280.00	480.00	616.00	548.00	748.00	544.00	528.00	480.00
FTE Count	5	3	4	6	19	4	5	4	6	4	4	4
Total FTE Count	105	103	103	106	125	108	110	108	112	113	116	113

For Applicable Large Employer determination your FTE employee count is: **110**

Based on your average Total FTE Count, you ARE an Applicable Large Employer

Special Notes on Applicable Large Employer Compliance Results:

- 1. IRS safe harbor allows for a 6-month consecutive look back calculation in determining ALE status for Reporting year 2015.**
- 2. For Reporting year 2015, Applicable Large Employers of 50-99 FTEs are not subject to the Employer Shared Responsibility Penalties but are still subject to the reporting requirements.**
- 3. This report does not take into account that, solely for purposes of determining whether an employer is an applicable large employer for any month, an individual shall not count as an employee for such month if such individual has medical coverage for the month under (1) chapter 55 of title 10, United States Code, including coverage under the TRICARE program or (2) under a health care program under chapter 17 or 18 of title 38, United State Code, as determined by the Secretary of Veterans Affairs, in coordination with the Secretary of Health and Human Services and the Secretary.**



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No employees were designated as seasonal.