

The size of an employer group determines benefit design and Center for Medicare & Medicaid Services reporting requirements. Employers are required by state and federal regulations to report their ATNE, and its accuracy impacts group health plan benefits.

We're providing this worksheet as a tool to help you calculate your ATNE. Please seek the advice of your lawyer or accountant to confirm the accuracy of your employee census.

What is ATNE?

The Patient Protection and Affordable Care Act (PPACA) defines the number of employees as “the average number of employees employed by the company during the preceding calendar year.” An employee is typically any person for which the company issues a W-2, regardless of full-time, part-time or seasonal status or whether or not they have medical coverage.

3 Steps to Calculate ATNE

1. Calculation of ATNE is based on the year *prior* to the renewal or effective date. Add all monthly employee totals together and divide by the number of months that the company was in business last year (usually 12 months).
2. Consider all months of the previous calendar year regardless of whether the company had coverage or was in business but did not offer coverage.
3. Use the number of employees at the end of the month as the “monthly value” to calculate the year average. If the company is a newly formed business, calculate the prior year average by using only those months that the company was in business. Use whole numbers only.

Example:

Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Employees	10	15	20	11	12	15	16	13	11	10	9	11	153

Total (Sum of) Employees = 153

Divide Total Employees by Total Number of Months $153/12 = 13$ Average Employees Per Month

Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Employees													

Total Employees: _____ Average Employees Per Month: _____

Group Name: _____ Tax ID (EIN): _____ Date: _____