

July 1, 2019

HOW TO CALCULATE "AVERAGE NUMBER OF EMPLOYEES"

1. List all the employees you have employed over the last year and the number of weeks they were employed.
2. Divide the number of weeks worked of each employee by 52 weeks to determine the portion of the year they were employed by you.
3. Add the portions for all employees to obtain the "average number of employees" that were employed last year.

BELOW IS AN EXAMPLE OF THE CALCULATION

EXAMPLE:

<u>ALL EMPLOYEES EMPLOYED OVER THE PAST YEAR</u>	<u>NUMBER OF WEEKS WORKED IN PAST YEAR</u>	<u>DIVIDED BY 52 WEEKS (ONE YEAR)</u>	<u>PORTION YEAR (TO NEAREST 10th)</u>
<u>Employee #1</u>	<u>52</u>	52	<u>1.0</u>
<u>Employee #2</u>	<u>30</u>	52	<u>.6</u>
<u>Employee #3</u>	<u>20</u>	52	<u>.4</u>
<u>Employee #4</u>	<u>45</u>	52	<u>.9</u>
AVERAGE NUMBER OF EMPLOYEES =			<u>2.9</u>

EMPLOYEE FEE SCHEDULE

# of Employees	# of Employees	# of Employees
1 - \$ 0.00	10 - \$ 57.30	19 - \$ 92.85
2 - \$ 8.30	11 - \$ 61.25	20 - \$ 96.80
3 - \$ 16.60	12 - \$ 65.20	21 - \$ 100.75
4 - \$ 24.90	13 - \$ 69.15	22 - \$ 104.70
5 - \$ 33.20	14 - \$ 73.10	23 - \$ 108.65
6 - \$ 41.50	15 - \$ 77.05	24 - \$ 112.60
7 - \$ 45.45	16 - \$ 81.00	25 - \$ 116.55
8 - \$ 49.40	17 - \$ 84.95	(Over 25 add \$1.50 for each employee)
9 - \$ 53.35	18 - \$ 88.90	