



Client Success: FAQ we hear from Clubs...

How to Leverage our Payroll & HR System for Compliance

Overview

We *Care* about your Club's success and want to ensure that you are aware of how to best leverage ClubPay to easily manage your employees. In this paper we will share ways to utilize our Payroll/HR system to meet upcoming compliance report requirements simply. Our Client Services Team gathered the most Frequently Asked Questions they have received from Clubs this year. We will discuss solutions to these questions and show how our system enhancements save you time with automated reporting to easily comply with new Government requirements.

We will share how our Payroll & HR system reports can be leveraged to easily comply with the most frequent concerns we hear from Clubs, including:

- Access employee Benefit Plan information for costs comparison to meet Plans' affordability requirements.
- Identify seasonal workers who worked 120 days or less for ACA exclusion.
- Determine average hours paid per week, and number of days worked-in that month for seasonal event workers.
- Verify employees' information for W2/1099 year-end review.

Presented by:

Trixy Slaughter, Director of Product Services & Training

Hosted by:

Christine Fox, ClubPay Marketing Coordinator

FAQ - Automatic Gratuities: Tips or Service Charges?

How to properly classify automatic gratuities has seemed to be a trending topic this year within the Club Industry and we've received several calls from clients asking how to handle for payroll processing.

First, we will address how to evaluate your Clubs gratuity policies in order to clarify the distinction between tips and service charges. According to the (IRS) Revenue Ruling 2012-18 issued on June 20, 2012 iterates four requirements that must exist for a payment to be classified as a tip.

- 1) The payment must be made voluntarily without any compulsion.
- 2) The customer must be free to determine the amount of the payment.
- 3) The payment cannot be dictated by employer policy or be subject to negotiation.
- 4) The customer must generally have the right to determine who is entitled to receive the payment.

The absence of any of the above four requirements indicates the payment as a service charge and includable in the employee's wage base for overtime.

Clubs who elect the practice of an automatic gratuity charge on the member's check to provide tips for their service employees must maintain the following documentation in case a wage and hour or IRS audit should occur:

- The payment is voluntary. Charge tickets with imprinted automatic gratuity should be signed by the Member evidencing their approval for the payment of gratuity.
- The Club Member should also have the option to determine the gratuity amount by having the option to increase, decrease, or eliminate entirely.
- The payment or distribution is not dictated by employer policy or subject to negotiation. Tip pooling or distribution should be clearly understood by the service employees and no portion of the tips may be retained by the Club. Tips due to employees must be paid no later than the next regular payroll.
- The Club Member generally has the option to determine who they want to receive the gratuity payment.

"Automatic gratuities: Tips or service charges" *McGladrey eClub News: August 2012*
<http://mcgladrey.com/eClubNews/Automatic-gratuities-Tips-or-service-charges>

"Automatic gratuities: Tips or service charges-Part 2" *McGladrey eClub News: October 2012*
<http://mcgladrey.com/eClubNews/Automatic-gratuities-Tips-or-service-charges-Part-II>

When evaluating your Club's gratuity policy compared to the IRS revenue ruling requirements above, and find the tip is deemed a service charge; then it needs to be set up as a flat taxable earning and be included as wages for the purpose of determining an overtime amount.

Variable Overtime Setup– Our ClubPay Client Service team is here to help. They can setup your Payroll system to easily manage 'variable overtime' for service charges paid to an employee and include any earning you would like in the calculation. **For Assistance with Setup Contact:** clubpayservice@certipay.com.

2015 ACA Requirements – Information You Need To Know

Beginning in 2015, employers will need to be prepared to record the necessary information to begin filing annual ACA reports in the first quarter of 2016.

Some relief has been provided regarding penalties in 2015 for employers with 50-99 full-time employees (including FTEs), these employers will still be required to file forms 1094 and 1095 for 2016 reflecting the 2015 calendar year.

Note: According to the Internal Revenue Service draft instructions (forms 1094 and 1095) issued on August 28th, 2014 regarding the annual reporting that will be required by employers subject to ACA's shared responsibility, these forms are not final and are subject to change.

ClubPay is watching the employer mandates for 1094 and 1095 form requirements and once finalized we will have standard reports built-in to easily track the required field items. For more information about 2015 ACA Requirements, visit www.irs.gov.

ClubPay's ACA Reports to Leverage for Compliance

ClubPay has established new reports to assist employers with the Employer Shared Responsibility provisions. Please contact our Client Service Team to help setup special ACA reporting components.

- **ACA Exclusion Report** for employees by year who worked 120 days or less.
- **Report fulltime equivalent employees** to determine average hours paid per week, and number of days worked in that month.
- **Health Insurance Affordability Assessment Report** to review employee Benefit Plan information for costs comparison to meet Plans' affordability requirements.

(Sample reports included at the end of the paper)

For Report Setup & Support Contact: clubpayservice@certipay.com P: 866-822-7555

Preparing for 2015

To Do Checklist for the New Year Review:

- Verify the amount of unemployment tax rates and associated wage limits.
- Determine whether a voluntary unemployment contribution should be made to reduce the upcoming unemployment tax rate for the new-year. (Dependent on your state requirements)
- Notify employee to review their W-4 forms.
- Update employee withholdings based on revised W-4 forms.
- Notify employees of unused flexible spending account deductions.

W-2 / 1099 Employee Information Review:

- Verify your employees' social security numbers
- Verify your employees' addresses
- Verify your employees' names for any name changes or spelling errors

ClubPay Tip:

Utilize the ClubPay "Payroll Register / Employee Summary" Standard Report to assist with verifications.

Employee Info		Dates		Deductions			Gross to Net		QTD	YTD	
Empl # 9025	SSN 000-00-3334	Dept 100	DOB 11/20/1979	Fed. With	Sup. Base	Amount Sup	0	Num Ded	1	Gross 1041.95	1041.95
Adamson, Alice D.	429 Poe Street	Race American In	Org. Hire 02/24/1999	Fed. With	Sup. Base	Amount Sup	0	Num Ded	1	W2 Gross 1031.85	1031.85
Hollywood, FL 33021	Status Active	Title Accounts Pa		Fica						Fed. With 105.51	105.51
Gender F	Clock	Job Acc/Pay Acc		Medi						Fica 63.97	63.97
Rate \$10.0000 Hourly	Cycle BiWeekly			Health Prnt (Amt \$10.10)						Medi 14.96	14.96
Phone										Health Pr 10.10	10.10
										Net 847.41	847.41
				Fed. Wit 105.51	Fica (Em 63.97	Medi (Em 14.96	Health Pr 10.10			Regular 40	509.23
				Fica 63.97	Medi (Em 14.96					OT Hour 1.23	23.49
				Medi 14.96	PUTA 0.00	SUI - Flor 0.00				Vacatio 40	509.23

Reporting Tax Changes to CertiPay for notices such as:

- **Deposit Frequency-** as payroll taxes grow, tax frequencies can change.
- **Rate Changes-** typically employers receive notice of new state unemployment (SUI) tax rates.
- **Additional States or Localities-** provide us with any new ID numbers immediately.

Please submit tax agency correspondence as soon as notifications are received to:

taxes@certipay.com .



Real-time access to help and expertise with our Client Success program...

Contact our Client Service Team with your specific questions and requests to help setup the special reporting components we shared here today.

clubpayservice@certipay.com

866-822-7555

Are there aspects of your Club's existing HR practices that are unsatisfactory or could benefit from improvements?

ClubPay has enhanced Human Resource offerings to help assess your Club's current HR practices and procedures with our advanced HR Consulting services. To learn more visit, <http://www.clubpayroll.com/hro>



Affordable Care Act Compliance Assistance Reports

Fulltime/Fulltime Equivalent Employees

This report provides employees listed by department detailing actual monthly hours worked per work period, number of days per work period, average number of hours worked per month, and a calculated FTE employee count per month.

Report includes a summary of average number of employees by month and a summary of the number of employees that have not met the FTE criteria by month.

PURPOSE:

- According to ACA, only a large employer is subject to penalties regarding employer-sponsored health insurance. A “large employer” is defined in the ACA as an employer who employed an average of at least 50 full-time *equivalent* employees (FTEs) during the preceding calendar year.
- *As defined by the statute, a full time employee is an individual employed on average at least 30 hours per week for more than 120 days per year. A full-time equivalent (FTE) refers to accumulation of overall hours worked by part-time employees during a month, and then the total is divided by 120.*

Fulltime/Fulltime Equivalent Employees

Affordable Care Act: Fulltime/Fulltime Equivalent Employees To Determine Large Employers Subject to Shared Responsibility Provisions

Check Dates between 1/1/2013 and 6/30/2013 Period From 12/27/2012 to 6/23/2013 demo7 Demo Company Inc

Department Number: 100 (Administration)

Fulltime Employees (Based On Profile)

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Adamson, Alice D.	9025	100	No	6/24/1999		BiWeekly	Hourly	46.55
for Check Dates in:								
		Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count	
	January	12/27/2012 - 1/18/2013	161.23	22	51.3	Fulltime	1	
	February	1/19/2013 - 2/1/2013	80	13	43.08	Fulltime	1	
	April	3/18/2013 - 4/7/2013	133	20	46.55	Fulltime	1	
	May	4/13/2013 - 5/12/2013	217.23	29	52.43	Fulltime	1	
	June	5/13/2013 - 6/23/2013	230.7	41	39.39	Fulltime	1	
Bell, George Weyman	9040	100	No	1/9/2002		BiWeekly	Salary	43.08
for Check Dates in:								
		Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count	
	January	1/5/2013 - 1/18/2013	80	13	43.08	Fulltime	1	
	February	1/19/2013 - 2/1/2013	80	13	43.08	Fulltime	1	
Evans, Mildred T.	9027	100	No	8/7/2000		BiWeekly	Salary	48.4
for Check Dates in:								
		Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count	
	January	12/27/2012 - 1/18/2013	160	22	50.91	Fulltime	1	
	February	1/19/2013 - 2/1/2013	80	13	43.08	Fulltime	1	
	April	3/18/2013 - 4/7/2013	152	20	53.2	Fulltime	1	
	May	4/13/2013 - 5/12/2013	240	29	57.93	Fulltime	1	
	June	5/13/2013 - 6/23/2013	216	41	36.88	Fulltime	1	

Employee
Larson, Th

SUMMARY BY MONTH	
January	36.08
February	29.00
April	32.20
May	33.18
June	31.31

Average # of Fulltime Employees: 32.35

* Includes ALL employees shown in this report.

Affordable Care Act: Fulltime/Fulltime Equivalent Employees To Determine Large Employers Subject to Shared Responsibility Provisions

Check Dates between 1/1/2013 and 6/30/2013 Period From 12/27/2012 to 6/23/2013 demo7 Demo Company Inc

Employee
Mason, Ar

for Check Dates in:	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January	12/27/2012 - 1/9/2013	9.8	13	5.28	Parttime	0.08
April	3/18/2013 - 4/7/2013	24.5	20	8.58	Parttime	0.2
May	4/13/2013 - 5/12/2013	22.8	29	5.5	Parttime	0.19
June	5/13/2013 - 6/23/2013	37.14	41	6.34	Parttime	0.31

- All calculations are based on actual hours from check history. Only earnings setup in the Special Gross 'Rpt: ACA FTE Hours' will have their historical hours included in the calculation.
- Employees who in any month work an average of at least 30 hours or more per week are considered full-time and counted as one employee.
- Employees who do not work full-time (i.e. part-time employees) are counted on a pro-rated basis by dividing their monthly hours worked for a month by 120.
- Employers will not be considered to have employed more than 50 full-time employees if the employer's workforce exceeds 50 full-time employees for 120 days or fewer during the calendar year and the employees in excess of 50 employed during the 120-day period were seasonal workers as defined by the Secretary of Labor

ACA Excluded Employees by Year

This report provides a listing of employees that have been excluded from ACA calculations according to the information provided on their CertiPay employee profile.

PURPOSE:

The tax credit for Small Employer Health Insurance Premiums is not available for the following individuals. Hours and wages of these employees and premiums paid for them are not counted when figuring the credit for Small Employer Health Insurance Premiums.

- The owner of a sole proprietorship.
- A partner in a partnership.
- A shareholder who owns more than 2% of an S corporation.
- A 5% or more business owner of a corporation that is not an S corporation.
- Family members of an owner.
- Seasonal employees working less than 120 days.
- Employees working outside the U.S.
- Member of a LLC treated as a partnership

ACA Excluded Employees by Year

Affordable Care Act: Excluded Employees for 2013

demo7 Demo Company Inc

Employee Name	Employee #	First Check Date	Last Check Date
		Exclusion Type	Auto Excluded from Report(s):
		<input type="checkbox"/> ACA F/T/FTE Employees	<input type="checkbox"/> ACA HealthCare Tax Credit Assist

Health Insurance Affordability Assessment

This report provides employees listing by department detailing months eligible for Health insurance, W2 Gross wages amounts, adjusted W2 Gross Wages according to the eligibility date, the employee required contribution totals, and the calculated percentage of wages used for the employee required contribution.

PURPOSE:

- In order for employers who do provide health insurance coverage to avoid paying a penalty, health insurance coverage that is both *affordable* and *adequate* must be offered to the employee. Coverage is considered affordable if the employee's required contribution to the plan does not exceed 9.5% of the employee's household income for the taxable year.

Health Insurance Affordability Assessment

Affordable Care Act: Health Insurance Affordability Assessment

To determine if employers that are subject to the Shared Responsibility provisions offer employer-sponsored health coverage that qualifies as "affordable" under the ACA

Check Dates between 1/1/2013 and 6/30/2013 Period From 12/27/2012 to 6/23/2013

demo7 Demo Company Inc

Department Number: 100 (Administration)

Fulltime Employees (Based On Profile)

Employee	Employee #	Current Hire Date	Termination Date	* Insurance Eligible Date	* Months Eligible	* Months Employed	W-2 Box 1 Wages	W-2 Box 1 Adjusted Wages	Employee Required Contribution Amount	% of Wages
Adamson, Alice D.	9025	6/24/1999		10/1/1999	7	7	\$10,839.85	\$10,839.85	\$1,186.34	10.9%
Bell, George Weyman	9040	1/9/2002		4/1/2007	2	2	\$4,615.40	\$4,615.40	\$338.95	7.3%
Evans, Mildred T.	9027	8/7/2000		12/1/2000	7	7	\$15,122.08	\$15,122.08	\$1,186.34	7.8%
Larson, Thomas H.	9014	6/23/1995		10/1/1995	7	7	\$16,506.88	\$16,506.88	\$1,186.34	7.2%
Mason, Angie L.	9010	1/1/2013		4/1/1998	2	2	\$3,958.40	\$3,958.40	\$338.95	8.6%
Morris, Jerry	9044	6/18/2004	5/14/2007		0	4	\$2,396.92	\$0.00		
Rice, Charles T.	9017	2/15/1996	3/25/2009	6/1/1996	7	7	\$19,452.66	\$19,452.66	\$1,186.34	6.1%
Slaughter, Trixy	9059	7/1/2012			0	2	\$1,598.60	\$0.00		
Thomas, Jules L.	9012	6/23/1995		10/1/1995	7	7	\$20,825.83	\$20,825.83	\$1,186.34	5.7%

Parttime Employees (Based On Profile)

Employee	Employee #	Current Hire Date	Termination Date	* Insurance Eligible Date	* Months Eligible	* Months Employed	W-2 Box 1 Wages	W-2 Box 1 Adjusted Wages	Employee Required Contribution Amount	% of Wages
Smith, Anna K	9045	6/18/2004			0	6	\$861.62	\$0.00		

- Months Employed are calculated based on a combination of Current Hire Date, Termination Date, and Period Begin and End Dates for Check Dates within the reporting period. If an employee worked at least 1 day in a month they are considered to have worked that month.
- Health Insurance Eligible and Eligible Date are pulled from the Health Insurance tab of the employees' profile. If an employee is eligible any day during a month they are considered to be eligible for the entire month.
- Months Eligible are only calculated for employees eligible for Health Insurance. If no eligible date is entered it will be assumed that the employee was eligible for all months employed.

Affordable Care Act: Excluded Employees for 2013

demo7 Demo Company Inc

Employee Name	Employee #	First Check Date	Last Check Date
Mason, Angie	9010	9/7/2009	2/15/2013
		Exclusion Type	Auto Excluded from Report(s):
		Seasonal Worker for 120 days or Less	<input type="checkbox"/> ACA FT/FTE Employees <input checked="" type="checkbox"/> ACA HealthCare Tax Credit Assist
Morris, Jerry	9044	4/20/2009	7/13/2013
		Exclusion Type	Auto Excluded from Report(s):
		Seasonal Worker for 120 days or Less	<input type="checkbox"/> ACA FT/FTE Employees <input checked="" type="checkbox"/> ACA HealthCare Tax Credit Assist
Slaughter, Trixy	9059	4/13/2013	4/13/2013
		Exclusion Type	Auto Excluded from Report(s):
		5% Business Owner	<input type="checkbox"/> ACA FT/FTE Employees <input checked="" type="checkbox"/> ACA HealthCare Tax Credit Assist

Affordable Care Act: Fulltime/Fulltime Equivalent Employees

To Determine Large Employers Subject to Shared Responsibility Provisions

Check Dates between 1/1/2013 and 12/31/2013 Period From 12/27/2012 to 8/18/2013

demo7 Demo Company Inc

Department Number: 100 (Administration)

Fulltime Employees (Based On Profile)

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Adamson, Alice D.	9025	100	No	6/24/1999		BiWeekly	Hourly	45.15

for Check Dates in:

	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January	12/27/2012 - 1/18/2013	161.23	22	51.3	Fulltime	1
February	1/19/2013 - 2/1/2013	80	13	43.08	Fulltime	1
April	3/18/2013 - 4/7/2013	133	20	46.55	Fulltime	1
May	4/13/2013 - 5/12/2013	217.23	29	52.43	Fulltime	1
June	5/13/2013 - 6/23/2013	230.7	41	39.39	Fulltime	1
July	6/24/2013 - 7/21/2013	152	27	39.41	Fulltime	1
August	8/5/2013 - 8/18/2013	81.57	13	43.92	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Bell, George Weyman	9040	100	No	1/9/2002		BiWeekly	Salary	43.08

for Check Dates in:

	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January	1/5/2013 - 1/18/2013	80	13	43.08	Fulltime	1
August	8/1/2013 - 8/14/2013	80	13	43.08	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Evans, Mildred T.	9027	100	No	8/7/2000		BiWeekly	Salary	46.36

for Check Dates in:

	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January	12/27/2012 - 1/18/2013	160	22	50.91	Fulltime	1
February	1/19/2013 - 2/1/2013	80	13	43.08	Fulltime	1
April	3/18/2013 - 4/7/2013	152	20	53.2	Fulltime	1
May	4/13/2013 - 5/12/2013	240	29	57.93	Fulltime	1
June	5/13/2013 - 6/23/2013	216	41	36.88	Fulltime	1
July	6/24/2013 - 7/21/2013	152	27	39.41	Fulltime	1
August	8/5/2013 - 8/18/2013	80	13	43.08	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Larson, Thomas H.	9014	100	No	6/23/1995		BiWeekly	Salary	47.15

Affordable Care Act: Fulltime/Fulltime Equivalent Employees

To Determine Large Employers Subject to Shared Responsibility Provisions

Check Dates between 1/1/2013 and 12/31/2013 Period From 12/27/2012 to 8/18/2013

demo7 Demo Company Inc

<i>for Check Dates in:</i>		Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January		12/27/2012 - 1/18/2013	160	22	50.91	Fulltime	1
February		1/19/2013 - 2/1/2013	80	13	43.08	Fulltime	1
April		3/18/2013 - 4/7/2013	160	20	56	Fulltime	1
May		4/13/2013 - 5/12/2013	240	29	57.93	Fulltime	1
June		5/13/2013 - 6/23/2013	232	41	39.61	Fulltime	1
July		6/24/2013 - 7/21/2013	152	27	39.41	Fulltime	1
August		8/5/2013 - 8/18/2013	80	13	43.08	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Mason, Angie L.	9010	100	Yes	1/1/2013		BiWeekly	Salary	43.08

<i>for Check Dates in:</i>		Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January		1/5/2013 - 1/18/2013	80	13	43.08	Fulltime	1
February		1/19/2013 - 2/1/2013	80	13	43.08	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Morris, Jerry	9044	100	Yes	6/18/2004	5/14/2007	BiWeekly	Salary	38.67

<i>for Check Dates in:</i>		Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
April		3/18/2013 - 3/31/2013	80	13	43.08	Fulltime	1
May		4/15/2013 - 5/12/2013	144	27	37.33	Fulltime	1
June		5/13/2013 - 6/23/2013	208	41	35.51	Fulltime	1
July		6/24/2013 - 7/7/2013	72	13	38.77	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Rice, Charles T.	9017	100	No	2/15/1996	3/25/2009	BiWeekly	Salary	42.53

<i>for Check Dates in:</i>		Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January		12/27/2012 - 1/18/2013	144	22	45.82	Fulltime	1
February		1/19/2013 - 2/1/2013	80	13	43.08	Fulltime	1
April		3/18/2013 - 3/31/2013	56	13	30.15	Fulltime	1
May		4/13/2013 - 5/12/2013	240	29	57.93	Fulltime	1
June		5/13/2013 - 6/23/2013	224	41	38.24	Fulltime	1
July		6/24/2013 - 7/21/2013	152	27	39.41	Fulltime	1
August		8/5/2013 - 8/18/2013	80	13	43.08	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Slaughter, Trixy	9059	100	No	7/1/2012		BiWeekly	Salary	43.08

<i>for Check Dates in:</i>		Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
April		3/25/2013 - 4/7/2013	80	13	43.08	Fulltime	1

Affordable Care Act: Fulltime/Fulltime Equivalent Employees

To Determine Large Employers Subject to Shared Responsibility Provisions

Check Dates between 1/1/2013 and 12/31/2013 Period From 12/27/2012 to 8/18/2013

demo7 Demo Company Inc

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Thomas, Jules L.	9012	100	No	6/23/1995		BiWeekly	Hourly	45.28

for Check Dates in:

	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January	12/27/2012 - 1/18/2013	160	22	50.91	Fulltime	1
February	1/19/2013 - 2/1/2013	80	13	43.08	Fulltime	1
April	3/18/2013 - 3/31/2013	72	13	38.77	Fulltime	1
May	4/13/2013 - 5/12/2013	200	29	48.28	Fulltime	1
June	5/13/2013 - 6/23/2013	240	41	40.98	Fulltime	1
July	6/24/2013 - 7/21/2013	200	27	51.85	Fulltime	1
August	8/5/2013 - 8/18/2013	80	13	43.08	Fulltime	1

Parttime Employees (Based On Profile)

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Smith, Anna K	9045	100	No	6/18/2004		BiWeekly	Hourly	12.71

for Check Dates in:

	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January	12/27/2012 - 1/9/2013	9.8	13	5.28	Parttime	0.08
April	3/18/2013 - 4/7/2013	24.5	20	8.58	Parttime	0.2
May	4/13/2013 - 5/12/2013	22.8	29	5.5	Parttime	0.19
June	5/13/2013 - 6/23/2013	37.14	41	6.34	Parttime	0.31
July	6/24/2013 - 7/21/2013	19	27	4.93	Parttime	0.16
August	8/5/2013 - 8/18/2013	84.79	13	45.66	Fulltime	1

- All calculations are based on actual hours from check history. Only earnings setup in the Special Gross 'Rpt: ACA FTE Hours' will have their historical hours included in the calculation.
- Employees who in any month work an average of at least 30 hours or more per week are considered full-time and counted as one employee.
- Employees who do not work full-time (i.e. part-time employees) are counted on a pro-rated basis by dividing their monthly hours worked for a month by 120.
- Employers will not be considered to have employed more than 50 full-time employees if the employer's workforce exceeds 50 full-time employees for 120 days or fewer during the calendar year and the employees in excess of 50 employed during the 120-day period were seasonal workers as defined by the Secretary of Labor

Affordable Care Act: Fulltime/Fulltime Equivalent Employees

To Determine Large Employers Subject to Shared Responsibility Provisions

Check Dates between 1/1/2013 and 12/31/2013 Period From 12/27/2012 to 8/18/2013

demo7 Demo Company Inc

Department Number: 200 (Servers)

Employees (Based On Profile)

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
(Sosa), IRS LEVY	9051	200	No	4/16/2007		BiWeekly	Salary	

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
(Torres), State Disbursemen	9058	200	No	1/3/2008		BiWeekly	Hourly	

Fulltime Employees (Based On Profile)

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Boland, Cheryl B.	9018	200	No	2/15/1996		BiWeekly	Salary	50.71

for Check Dates in:

	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January	12/27/2012 - 1/18/2013	160	22	50.91	Fulltime	1
April	3/18/2013 - 4/7/2013	160	20	56	Fulltime	1
May	4/13/2013 - 5/12/2013	240	29	57.93	Fulltime	1
June	5/13/2013 - 6/23/2013	200	41	34.15	Fulltime	1
July	6/24/2013 - 7/21/2013	152	27	39.41	Fulltime	1
August	8/1/2013 - 8/18/2013	160	17	65.88	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Esposito, Anna M.	9028	200	No	1/11/2001		BiWeekly	Hourly	43.69

for Check Dates in:

	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January	12/27/2012 - 1/18/2013	164.5	22	52.34	Fulltime	1
February	1/19/2013 - 2/1/2013	72	13	38.77	Fulltime	1
April	3/18/2013 - 4/7/2013	94.7	20	33.15	Fulltime	1
May	4/13/2013 - 5/12/2013	242.67	29	58.58	Fulltime	1
June	5/13/2013 - 6/23/2013	233.33	41	39.84	Fulltime	1
July	6/24/2013 - 7/21/2013	152	27	39.41	Fulltime	1
August	8/5/2013 - 8/18/2013	81.2	13	43.72	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Moore, Henry J.	9035	200	No	11/19/2001		BiWeekly	Hourly	47.22

Affordable Care Act: Fulltime/Fulltime Equivalent Employees

To Determine Large Employers Subject to Shared Responsibility Provisions

Check Dates between 1/1/2013 and 12/31/2013 Period From 12/27/2012 to 8/18/2013

demo7 Demo Company Inc

<i>for Check Dates in:</i>	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January	12/27/2012 - 1/18/2013	160	22	50.91	Fulltime	1
February	1/19/2013 - 2/1/2013	80	13	43.08	Fulltime	1
April	3/18/2013 - 3/31/2013	92.45	13	49.78	Fulltime	1
May	4/13/2013 - 5/12/2013	250.31	29	60.42	Fulltime	1
June	5/13/2013 - 6/23/2013	239.05	41	40.81	Fulltime	1
July	6/24/2013 - 7/21/2013	160.7	27	41.66	Fulltime	1
August	8/5/2013 - 8/18/2013	81.52	13	43.9	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Palanco, Placido L	9042	200	No	10/17/2009	12/28/2009	BiWeekly	Hourly	44.3

<i>for Check Dates in:</i>	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January	12/27/2012 - 1/9/2013	85.4	13	45.98	Fulltime	1
February	1/19/2013 - 2/1/2013	80	13	43.08	Fulltime	1
April	3/18/2013 - 3/31/2013	81.25	13	43.75	Fulltime	1
May	4/13/2013 - 5/12/2013	235.8	29	56.92	Fulltime	1
June	5/13/2013 - 6/23/2013	223.06	41	38.08	Fulltime	1
July	6/24/2013 - 7/21/2013	151.2	27	39.2	Fulltime	1
August	8/5/2013 - 8/18/2013	80	13	43.08	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Peabody, Sam L.	9039	200	No	1/2/2002	2/18/2007	BiWeekly	Hourly	44.23

<i>for Check Dates in:</i>	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January	1/5/2013 - 1/18/2013	84.25	13	45.37	Fulltime	1
February	1/19/2013 - 2/1/2013	80	13	43.08	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Torres, Yolanda C	9029	200	No	1/11/2001		BiWeekly	Hourly	43.97

<i>for Check Dates in:</i>	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January	12/27/2012 - 1/18/2013	160	22	50.91	Fulltime	1
February	1/19/2013 - 2/1/2013	80	13	43.08	Fulltime	1
April	3/18/2013 - 4/7/2013	91.54	20	32.04	Fulltime	1
May	4/13/2013 - 5/12/2013	242	29	58.41	Fulltime	1
June	5/13/2013 - 6/23/2013	235.3	41	40.17	Fulltime	1
July	6/24/2013 - 7/21/2013	153.45	27	39.78	Fulltime	1
August	8/5/2013 - 8/18/2013	80.56	13	43.38	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Watson, Heather	9057	200	No	8/3/2011		BiWeekly	Hourly	36.13

Affordable Care Act: Fulltime/Fulltime Equivalent Employees

To Determine Large Employers Subject to Shared Responsibility Provisions

Check Dates between 1/1/2013 and 12/31/2013 Period From 12/27/2012 to 8/18/2013

demo7 Demo Company Inc

<i>for Check Dates in:</i>	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
April	3/25/2013 - 4/7/2013	43	13	23.15	Parttime	0.36
May	4/13/2013 - 4/26/2013	91.2	13	49.11	Fulltime	1

- All calculations are based on actual hours from check history. Only earnings setup in the Special Gross 'Rpt: ACA FTE Hours' will have their historical hours included in the calculation.
- Employees who in any month work an average of at least 30 hours or more per week are considered full-time and counted as one employee.
- Employees who do not work full-time (i.e. part-time employees) are counted on a pro-rated basis by dividing their monthly hours worked for a month by 120.
- Employers will not be considered to have employed more than 50 full-time employees if the employer's workforce exceeds 50 full-time employees for 120 days or fewer during the calendar year and the employees in excess of 50 employed during the 120-day period were seasonal workers as defined by the Secretary of Labor

Affordable Care Act: Fulltime/Fulltime Equivalent Employees

To Determine Large Employers Subject to Shared Responsibility Provisions

Check Dates between 1/1/2013 and 12/31/2013 Period From 12/27/2012 to 8/18/2013

demo7 Demo Company Inc

Department Number: 300 (Direct Sales)

Employees (Based On Profile)

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
(Bothingham), State Disburs	9050	300	No	5/2/2007		BiWeekly	Salary	

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
(Lafond), Central Child Supp	9055	300	No	5/3/2007		BiWeekly	Salary	

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
(Lafond), Law Office Of Burn	9056	300	No	5/3/2007		BiWeekly	Salary	

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
(Riggs), Central Child Suppo	9049	300	No	5/18/2007	5/11/2009	BiWeekly	Salary	

Fulltime Employees (Based On Profile)

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Bothingham, Larry T.	9011	300	No	3/14/1995	11/27/2013	BiWeekly	Salary	46.04

<i>for Check Dates in:</i>		Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January		12/27/2012 - 1/18/2013	140	22	44.55	Fulltime	1
February		1/19/2013 - 2/1/2013	80	13	43.08	Fulltime	1
April		3/18/2013 - 4/7/2013	160	20	56	Fulltime	1
May		4/13/2013 - 5/12/2013	240	29	57.93	Fulltime	1
June		5/13/2013 - 6/23/2013	224	41	38.24	Fulltime	1
July		6/24/2013 - 7/21/2013	152	27	39.41	Fulltime	1
August		8/5/2013 - 8/18/2013	80	13	43.08	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Caban, Miguel T.	9033	300	No	1/1/2003	5/1/2011	BiWeekly	Salary	43.08

<i>for Check Dates in:</i>		Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January		1/5/2013 - 1/18/2013	80	13	43.08	Fulltime	1
February		1/19/2013 - 2/1/2013	80	13	43.08	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Doussard, Donna	9052	300	No	4/16/2007		BiWeekly	Salary	46.86

Affordable Care Act: Fulltime/Fulltime Equivalent Employees

To Determine Large Employers Subject to Shared Responsibility Provisions

Check Dates between 1/1/2013 and 12/31/2013 Period From 12/27/2012 to 8/18/2013

demo7 Demo Company Inc

<i>for Check Dates in:</i>		Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January		12/27/2012 - 1/9/2013	80	13	43.08	Fulltime	1
April		3/18/2013 - 4/7/2013	160	20	56	Fulltime	1
May		4/13/2013 - 5/12/2013	240	29	57.93	Fulltime	1
June		5/13/2013 - 6/23/2013	232	41	39.61	Fulltime	1
July		6/24/2013 - 7/21/2013	160	27	41.48	Fulltime	1
August		8/5/2013 - 8/18/2013	80	13	43.08	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Lafond, Monica	9054	300	No	8/3/2011		BiWeekly	Salary	42.24

<i>for Check Dates in:</i>		Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January		12/27/2012 - 1/9/2013	80	13	43.08	Fulltime	1
April		3/25/2013 - 4/7/2013	80	13	43.08	Fulltime	1
May		4/13/2013 - 4/26/2013	80	13	43.08	Fulltime	1
June		5/13/2013 - 6/23/2013	232	41	39.61	Fulltime	1
July		6/24/2013 - 7/21/2013	160	27	41.48	Fulltime	1
August		8/5/2013 - 8/18/2013	80	13	43.08	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Li, Singlui M	9036	300	No	8/8/2001	5/15/2007	BiWeekly	Hourly	43.75

<i>for Check Dates in:</i>		Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January		1/5/2013 - 1/18/2013	82.5	13	44.42	Fulltime	1
February		1/19/2013 - 2/1/2013	80	13	43.08	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Ramirez, Hector P.	9038	300	No	11/8/2001		BiWeekly	Hourly	41.65

<i>for Check Dates in:</i>		Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January		12/27/2012 - 1/18/2013	160	22	50.91	Fulltime	1
February		1/19/2013 - 2/1/2013	80	13	43.08	Fulltime	1
April		3/18/2013 - 4/7/2013	85.28	20	29.85	Parttime	0.71
May		4/13/2013 - 5/12/2013	240	29	57.93	Fulltime	1
June		5/13/2013 - 6/23/2013	235.7	41	40.24	Fulltime	1
July		6/24/2013 - 7/21/2013	152	27	39.41	Fulltime	1
August		8/5/2013 - 8/18/2013	56	13	30.15	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Reiger, Carla T	9041	300	No	1/9/2002	11/28/2009	BiWeekly	Salary	43.25

Affordable Care Act: Fulltime/Fulltime Equivalent Employees

To Determine Large Employers Subject to Shared Responsibility Provisions

Check Dates between 1/1/2013 and 12/31/2013 Period From 12/27/2012 to 8/18/2013

demo7 Demo Company Inc

<i>for Check Dates in:</i>		Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January		12/27/2012 - 1/18/2013	152	22	48.36	Fulltime	1
February		1/19/2013 - 2/1/2013	80	13	43.08	Fulltime	1
April		3/18/2013 - 3/31/2013	80	13	43.08	Fulltime	1
May		4/13/2013 - 5/12/2013	208	29	50.21	Fulltime	1
June		5/13/2013 - 6/23/2013	208	41	35.51	Fulltime	1
July		6/24/2013 - 7/21/2013	152	27	39.41	Fulltime	1
August		8/5/2013 - 8/18/2013	80	13	43.08	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Riggs, Lenard	9048	300	No	4/1/2007	1/11/2013	BiWeekly	Salary	42.28

<i>for Check Dates in:</i>		Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
April		3/18/2013 - 3/31/2013	80	13	43.08	Fulltime	1
May		4/15/2013 - 5/12/2013	160	27	41.48	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Sanchez, Tina B.	9013	300	No	6/23/1995		BiWeekly	Hourly	43.88

<i>for Check Dates in:</i>		Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January		12/27/2012 - 1/18/2013	160	22	50.91	Fulltime	1
February		1/19/2013 - 2/1/2013	80	13	43.08	Fulltime	1
April		3/18/2013 - 4/7/2013	84	20	29.4	Parttime	0.7
May		4/13/2013 - 5/12/2013	245.8	29	59.33	Fulltime	1
June		5/13/2013 - 6/23/2013	245.58	41	41.93	Fulltime	1
July		6/24/2013 - 7/21/2013	152.04	27	39.42	Fulltime	1
August		8/5/2013 - 8/18/2013	80	13	43.08	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Torres, Viola	9053	300	No	4/2/2007		BiWeekly	Salary	43.65

<i>for Check Dates in:</i>		Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January		12/27/2012 - 1/9/2013	80	13	43.08	Fulltime	1
April		3/18/2013 - 4/7/2013	160	20	56	Fulltime	1
May		4/13/2013 - 5/12/2013	160	29	38.62	Fulltime	1
June		5/13/2013 - 6/23/2013	232	41	39.61	Fulltime	1
July		6/24/2013 - 7/21/2013	160	27	41.48	Fulltime	1
August		8/5/2013 - 8/18/2013	80	13	43.08	Fulltime	1

Affordable Care Act: Fulltime/Fulltime Equivalent Employees

To Determine Large Employers Subject to Shared Responsibility Provisions

Check Dates between 1/1/2013 and 12/31/2013 Period From 12/27/2012 to 8/18/2013

demo7 Demo Company Inc

- All calculations are based on actual hours from check history. Only earnings setup in the Special Gross 'Rpt: ACA FTE Hours' will have their historical hours included in the calculation.
- Employees who in any month work an average of at least 30 hours or more per week are considered full-time and counted as one employee.
- Employees who do not work full-time (i.e. part-time employees) are counted on a pro-rated basis by dividing their monthly hours worked for a month by 120.
- Employers will not be considered to have employed more than 50 full-time employees if the employer's workforce exceeds 50 full-time employees for 120 days or fewer during the calendar year and the employees in excess of 50 employed during the 120-day period were seasonal workers as defined by the Secretary of Labor

Affordable Care Act: Fulltime/Fulltime Equivalent Employees

To Determine Large Employers Subject to Shared Responsibility Provisions

Check Dates between 1/1/2013 and 12/31/2013 Period From 12/27/2012 to 8/18/2013

demo7 Demo Company Inc

Department Number: 400 (Warehouse)

Fulltime Employees (Based On Profile)

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Duhart, Cedric	9046	400	No	1/13/2007		BiWeekly	Hourly	45.39

for Check Dates in:

	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January	12/27/2012 - 1/9/2013	78.9	13	42.48	Fulltime	1
April	3/18/2013 - 4/7/2013	128.4	20	44.94	Fulltime	1
May	4/13/2013 - 5/12/2013	240.4	29	58.03	Fulltime	1
June	5/13/2013 - 6/23/2013	238.44	41	40.71	Fulltime	1
July	6/24/2013 - 7/21/2013	161.4	27	41.84	Fulltime	1
August	8/5/2013 - 8/18/2013	82.33	13	44.33	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Harris, Susan T.	9037	400	No	1/1/2004	12/28/2009	BiWeekly	Hourly	46.18

for Check Dates in:

	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January	12/27/2012 - 1/18/2013	161.2	22	51.29	Fulltime	1
February	1/19/2013 - 2/1/2013	80	13	43.08	Fulltime	1
April	3/18/2013 - 3/31/2013	83.32	13	44.86	Fulltime	1
May	4/13/2013 - 5/12/2013	243.5	29	58.78	Fulltime	1
June	5/13/2013 - 6/23/2013	240.99	41	41.14	Fulltime	1
July	6/24/2013 - 7/21/2013	155.08	27	40.21	Fulltime	1
August	8/5/2013 - 8/18/2013	81.53	13	43.9	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Smithson, Jerry S.	9015	400	No	2/12/1996		BiWeekly	Hourly	44.96

for Check Dates in:

	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January	12/27/2012 - 1/18/2013	144	22	45.82	Fulltime	1
February	1/19/2013 - 2/1/2013	80	13	43.08	Fulltime	1
April	3/18/2013 - 4/7/2013	98	20	34.3	Fulltime	1
May	4/13/2013 - 5/12/2013	279.76	29	67.53	Fulltime	1
June	5/13/2013 - 6/23/2013	230.94	41	39.43	Fulltime	1
July	6/24/2013 - 7/21/2013	154.4	27	40.03	Fulltime	1
August	8/5/2013 - 8/18/2013	82.69	13	44.53	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Williams, George J.	9016	400	No	2/12/1996	3/25/2009	BiWeekly	Hourly	44.62

Affordable Care Act: Fulltime/Fulltime Equivalent Employees

To Determine Large Employers Subject to Shared Responsibility Provisions

Check Dates between 1/1/2013 and 12/31/2013 Period From 12/27/2012 to 8/18/2013

demo7 Demo Company Inc

<i>for Check Dates in:</i>	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January	12/27/2012 - 1/18/2013	160	22	50.91	Fulltime	1
February	1/19/2013 - 2/1/2013	80	13	43.08	Fulltime	1
April	3/18/2013 - 3/31/2013	83.8	13	45.12	Fulltime	1
May	4/13/2013 - 5/12/2013	260.5	29	62.88	Fulltime	1
June	5/13/2013 - 6/23/2013	238.91	41	40.79	Fulltime	1
July	6/24/2013 - 7/21/2013	152	27	39.41	Fulltime	1
August	8/5/2013 - 8/18/2013	56	13	30.15	Fulltime	1

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- Employees who in any month work an average of at least 30 hours or more per week are considered full-time and counted as one employee.
- Employees who do not work full-time (i.e. part-time employees) are counted on a pro-rated basis by dividing their monthly hours worked for a month by 120.
- Employers will not be considered to have employed more than 50 full-time employees if the employer's workforce exceeds 50 full-time employees for 120 days or fewer during the calendar year and the employees in excess of 50 employed during the 120-day period were seasonal workers as defined by the Secretary of Labor

Affordable Care Act: Fulltime/Fulltime Equivalent Employees

To Determine Large Employers Subject to Shared Responsibility Provisions

Check Dates between 1/1/2013 and 12/31/2013 Period From 12/27/2012 to 8/18/2013

demo7 Demo Company Inc

Department Number: 500 (North Plant)

Fulltime Employees (Based On Profile)

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Chase, Barry I.	9024	500	No	8/18/1998		BiWeekly	Hourly	50.99

for Check Dates in:

	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January	12/27/2012 - 1/18/2013	152	22	48.36	Fulltime	1
April	3/18/2013 - 4/7/2013	125.3	20	43.86	Fulltime	1
May	4/13/2013 - 5/12/2013	256	29	61.79	Fulltime	1
June	5/13/2013 - 6/23/2013	246.26	41	42.04	Fulltime	1
July	6/24/2013 - 7/21/2013	153.3	27	39.74	Fulltime	1
August	8/1/2013 - 8/18/2013	170.3	17	70.12	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Chu, Kim	9021	500	No	4/9/1997		BiWeekly	Hourly	44.1

for Check Dates in:

	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January	12/27/2012 - 1/18/2013	160	22	50.91	Fulltime	1
February	1/19/2013 - 2/1/2013	80	13	43.08	Fulltime	1
April	3/18/2013 - 4/7/2013	98.26	20	34.39	Fulltime	1
May	4/13/2013 - 5/12/2013	240	29	57.93	Fulltime	1
June	5/13/2013 - 6/23/2013	233.81	41	39.92	Fulltime	1
July	6/24/2013 - 7/21/2013	152	27	39.41	Fulltime	1
August	8/5/2013 - 8/18/2013	80	13	43.08	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Mckennah, John J	9043	500	No	2/1/2002		BiWeekly	Hourly	43.78

for Check Dates in:

	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January	12/27/2012 - 1/9/2013	85.8	13	46.2	Fulltime	1
April	3/18/2013 - 4/7/2013	88.47	20	30.96	Fulltime	1
May	4/13/2013 - 5/12/2013	243.3	29	58.73	Fulltime	1
June	5/13/2013 - 6/23/2013	231.88	41	39.59	Fulltime	1
July	6/24/2013 - 7/21/2013	150.1	27	38.91	Fulltime	1
August	8/5/2013 - 8/18/2013	89.74	13	48.32	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Norris, James M.	9030	500	No	1/11/2001		BiWeekly	Hourly	43.69

Affordable Care Act: Fulltime/Fulltime Equivalent Employees

To Determine Large Employers Subject to Shared Responsibility Provisions

Check Dates between 1/1/2013 and 12/31/2013 Period From 12/27/2012 to 8/18/2013

demo7 Demo Company Inc

<i>for Check Dates in:</i>	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January	12/27/2012 - 1/18/2013	152	22	48.36	Fulltime	1
February	1/19/2013 - 2/1/2013	82.5	13	44.42	Fulltime	1
April	3/18/2013 - 4/7/2013	98.67	20	34.53	Fulltime	1
May	4/13/2013 - 5/12/2013	214.6	29	51.8	Fulltime	1
June	5/13/2013 - 6/23/2013	230.9	41	39.42	Fulltime	1
July	6/24/2013 - 7/21/2013	170.5	27	44.2	Fulltime	1
August	8/5/2013 - 8/18/2013	80	13	43.08	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Sosa, Jose C.	9034	500	No	10/10/2001		BiWeekly	Hourly	37.11

<i>for Check Dates in:</i>	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January	12/27/2012 - 1/18/2013	162	22	51.55	Fulltime	1
February	1/19/2013 - 2/1/2013	82	13	44.15	Fulltime	1
April	3/18/2013 - 4/7/2013	27.2	20	9.52	Parttime	0.23
May	4/13/2013 - 5/12/2013	119.25	29	28.78	Parttime	0.99
June	5/13/2013 - 6/23/2013	253.44	41	43.27	Fulltime	1
July	6/24/2013 - 7/21/2013	152	27	39.41	Fulltime	1
August	8/5/2013 - 8/18/2013	80	13	43.08	Fulltime	1

- All calculations are based on actual hours from check history. Only earnings setup in the Special Gross 'Rpt: ACA FTE Hours' will have their historical hours included in the calculation.
- Employees who in any month work an average of at least 30 hours or more per week are considered full-time and counted as one employee.
- Employees who do not work full-time (i.e. part-time employees) are counted on a pro-rated basis by dividing their monthly hours worked for a month by 120.
- Employers will not be considered to have employed more than 50 full-time employees if the employer's workforce exceeds 50 full-time employees for 120 days or fewer during the calendar year and the employees in excess of 50 employed during the 120-day period were seasonal workers as defined by the Secretary of Labor

Affordable Care Act: Fulltime/Fulltime Equivalent Employees

To Determine Large Employers Subject to Shared Responsibility Provisions

Check Dates between 1/1/2013 and 12/31/2013 Period From 12/27/2012 to 8/18/2013

demo7 Demo Company Inc

Department Number: 600 (South Plant)

Fulltime Employees (Based On Profile)

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Brothers, Sara M.	9020	600	No	4/9/1997		BiWeekly	Hourly	47.64

for Check Dates in:

	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January	12/27/2012 - 1/18/2013	161.2	22	51.29	Fulltime	1
April	3/18/2013 - 4/7/2013	118	20	41.3	Fulltime	1
May	4/13/2013 - 5/12/2013	217.2	29	52.43	Fulltime	1
June	5/13/2013 - 6/23/2013	220.22	41	37.6	Fulltime	1
July	6/24/2013 - 7/21/2013	152	27	39.41	Fulltime	1
August	8/1/2013 - 8/18/2013	155.01	17	63.83	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Kilibrew, Chris W.	9019	600	No	6/28/1996		BiWeekly	Salary	46.06

for Check Dates in:

	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January	12/27/2012 - 1/18/2013	160	22	50.91	Fulltime	1
February	1/19/2013 - 2/1/2013	80	13	43.08	Fulltime	1
April	3/18/2013 - 4/7/2013	160	20	56	Fulltime	1
May	4/13/2013 - 5/12/2013	240	29	57.93	Fulltime	1
June	5/13/2013 - 6/23/2013	224	41	38.24	Fulltime	1
July	6/24/2013 - 7/21/2013	128	27	33.19	Fulltime	1
August	8/5/2013 - 8/18/2013	80	13	43.08	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Murphy, Stacey	9047	600	No	3/11/2007		BiWeekly	Salary	46.86

for Check Dates in:

	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January	12/27/2012 - 1/9/2013	80	13	43.08	Fulltime	1
April	3/18/2013 - 4/7/2013	160	20	56	Fulltime	1
May	4/13/2013 - 5/12/2013	240	29	57.93	Fulltime	1
June	5/13/2013 - 6/23/2013	232	41	39.61	Fulltime	1
July	6/24/2013 - 7/21/2013	160	27	41.48	Fulltime	1
August	8/5/2013 - 8/18/2013	80	13	43.08	Fulltime	1

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Reed, Elizabeth I.	9032	600	No	5/14/2001	4/1/2007	BiWeekly	Hourly	43.48

for Check Dates in:

	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January	1/5/2013 - 1/18/2013	80	13	43.08	Fulltime	1
February	1/19/2013 - 2/1/2013	81.5	13	43.88	Fulltime	1

Affordable Care Act: Fulltime/Fulltime Equivalent Employees

To Determine Large Employers Subject to Shared Responsibility Provisions

Check Dates between 1/1/2013 and 12/31/2013 Period From 12/27/2012 to 8/18/2013

demo7 Demo Company Inc

Parttime Employees (Based On Profile)

Employee	Employee #	Home Dept #	Possible Seasonal Exclusion	Current Hire Date	Termination Date	Pay Cycle	Pay Type	Avg. Hours/Week
Drake, Sam E.	9026	600	No	4/3/2000		BiWeekly	Hourly	44.48

for Check Dates in:

	Pay Period	ACA FTE Hours	Days In Period	Avg Hours/Week	Calculated Employee Type	FT/FTE Count
January	12/27/2012 - 1/18/2013	163.5	22	52.02	Fulltime	1
February	1/19/2013 - 2/1/2013	80	13	43.08	Fulltime	1
April	3/18/2013 - 4/7/2013	106.13	20	37.15	Fulltime	1
May	4/13/2013 - 5/12/2013	240.95	29	58.16	Fulltime	1
June	5/13/2013 - 6/23/2013	232.86	41	39.76	Fulltime	1
July	6/24/2013 - 7/21/2013	144	27	37.33	Fulltime	1
August	8/5/2013 - 8/18/2013	81.47	13	43.87	Fulltime	1

- All calculations are based on actual hours from check history. Only earnings setup in the Special Gross 'Rpt: ACA FTE Hours' will have their historical hours included in the calculation.
- Employees who in any month work an average of at least 30 hours or more per week are considered full-time and counted as one employee.
- Employees who do not work full-time (i.e. part-time employees) are counted on a pro-rated basis by dividing their monthly hours worked for a month by 120.
- Employers will not be considered to have employed more than 50 full-time employees if the employer's workforce exceeds 50 full-time employees for 120 days or fewer during the calendar year and the employees in excess of 50 employed during the 120-day period were seasonal workers as defined by the Secretary of Labor

Affordable Care Act: Fulltime/Fulltime Equivalent Employees

To Determine Large Employers Subject to Shared Responsibility Provisions

Check Dates between 1/1/2013 and 12/31/2013 Period From 12/27/2012 to 8/18/2013

demo7 Demo Company Inc

SUMMARY BY MONTH	
January	36.08
February	26.00
April	32.20
May	33.18
June	31.31
July	31.16
August	32.00

Average # of Fulltime Employees: 31.70

** Includes ALL employees shown in this report.*

SEASONAL AND EMPLOYED FOR 120 OR FEWER DAYS	
January	1.00
February	1.00
April	1.00
May	1.00
June	1.00
July	1.00

Average # of Possible Seasonal Exclusions: 1.00

This report is made available to assist you and your tax preparer to determine if you are considered a large employer according to the definition under the Affordable Care Act. You should consult with a professional tax adviser for tax advice and any specific questions about whether you are subject to the Shared Responsibility assessment and related provisions.

Affordable Care Act: Health Insurance Affordability Assessment

To determine if employers that are subject to the Shared Responsibility provisions offer employer-sponsored health coverage that qualifies as “affordable” under the ACA

Check Dates between 1/1/2013 and 12/31/2013 Period From 12/27/2012 to 8/18/2013

demo7 Demo Company Inc

Department Number: 100 (Administration)

Fulltime Employees (Based On Profile)

Employee	Employee #	Current Hire Date	Termination Date	* Insurance Eligible Date	* Months Eligible	* Months Employed	W-2 Box 1 Wages	W-2 Box 1 Adjusted Wages	Employee Required Contribution Amount	% of Wages
Adamson, Alice D.	9025	6/24/1999		10/1/1999	9	9	\$13,894.91	\$13,894.91	\$1,525.29	11.0%
Bell, George Weyman	9040	1/9/2002		4/1/2007	2	2	\$5,815.40	\$5,815.40	\$338.95	5.8%
Evans, Mildred T.	9027	8/7/2000		12/1/2000	9	9	\$19,260.69	\$19,260.69	\$1,525.29	7.9%
Larson, Thomas H.	9014	6/23/1995		10/1/1995	9	9	\$21,108.49	\$21,108.49	\$1,525.29	7.2%
Mason, Angie L.	9010	1/1/2013		4/1/1998	2	2	\$3,958.40	\$3,958.40	\$338.95	8.6%
Morris, Jerry	9044	6/18/2004	5/14/2007		0	5	\$2,746.15	\$0.00		
Rice, Charles T.	9017	2/15/1996	3/25/2009	6/1/1996	9	9	\$25,345.11	\$25,345.11	\$1,525.29	6.0%
Slaughter, Trixy	9059	7/1/2012			0	2	\$1,598.60	\$0.00		
Thomas, Jules L.	9012	6/23/1995		10/1/1995	9	9	\$28,446.66	\$28,446.66	\$1,525.29	5.4%

Parttime Employees (Based On Profile)

Employee	Employee #	Current Hire Date	Termination Date	* Insurance Eligible Date	* Months Eligible	* Months Employed	W-2 Box 1 Wages	W-2 Box 1 Adjusted Wages	Employee Required Contribution Amount	% of Wages
Smith, Anna K	9045	6/18/2004			0	8	\$1,941.85	\$0.00		

- Months Employed are calculated based on a combination of Current Hire Date, Termination Date, and Period Begin and End Dates for Check Dates within the reporting period. If an employee worked at least 1 day in a month they are considered to have worked that month.
- Health Insurance Eligible and Eligible Date are pulled from the Health Insurance tab of the employees' profile. If an employee is eligible any day during a month they are considered to be eligible for the entire month.
- Months Eligible are only calculated for employees eligible for Health Insurance. If no eligible date is entered it will be assumed that the employee was eligible for all months employed.

Affordable Care Act: Health Insurance Affordability Assessment

To determine if employers that are subject to the Shared Responsibility provisions offer employer-sponsored health coverage that qualifies as “affordable” under the ACA

Check Dates between 1/1/2013 and 12/31/2013 Period From 12/27/2012 to 8/18/2013

demo7 Demo Company Inc

Department Number: 200 (Servers)

Fulltime Employees (Based On Profile)

Employee	Employee #	Current Hire Date	Termination Date	* Insurance Eligible Date	* Months Eligible	* Months Employed	W-2 Box 1 Wages	W-2 Box 1 Adjusted Wages	Employee Required Contribution Amount	% of Wages
Boland, Cheryl B.	9018	2/15/1996		6/1/1996	8	8	\$33,747.71	\$33,747.71	\$1,355.81	4.0%
Esposito, Anna M.	9028	1/11/2001		4/1/2008	9	9	\$11,010.54	\$11,010.54	\$1,525.29	13.9%
Moore, Henry J.	9035	11/19/2001		4/1/2008	9	9	\$19,029.34	\$19,029.34	\$1,525.29	8.0%
Palanco, Placido L	9042	10/17/2009	12/28/2009	4/1/2007	9	9	\$8,974.74	\$8,974.74	\$1,525.29	17.0%
Peabody, Sam L.	9039	1/2/2002	2/18/2007	4/1/2002	2	2	\$1,497.38	\$1,497.38	\$338.95	22.6%
Torres, Yolanda C	9029	1/11/2001		5/1/2001	9	9	\$16,670.10	\$16,670.10	\$1,525.29	9.1%
Watson, Heather	9057	8/3/2011		5/1/2008	2	2	\$1,512.20	\$1,512.20	\$338.95	22.4%

- Months Employed are calculated based on a combination of Current Hire Date, Termination Date, and Period Begin and End Dates for Check Dates within the reporting period. If an employee worked at least 1 day in a month they are considered to have worked that month.
- Health Insurance Eligible and Eligible Date are pulled from the Health Insurance tab of the employees' profile. If an employee is eligible any day during a month they are considered to be eligible for the entire month.
- Months Eligible are only calculated for employees eligible for Health Insurance. If no eligible date is entered it will be assumed that the employee was eligible for all months employed.

Affordable Care Act: Health Insurance Affordability Assessment

To determine if employers that are subject to the Shared Responsibility provisions offer employer-sponsored health coverage that qualifies as “affordable” under the ACA

Check Dates between 1/1/2013 and 12/31/2013 Period From 12/27/2012 to 8/18/2013

demo7 Demo Company Inc

Department Number: 300 (Direct Sales)

Fulltime Employees (Based On Profile)

Employee	Employee #	Current Hire Date	Termination Date	* Insurance Eligible Date	* Months Eligible	* Months Employed	W-2 Box 1 Wages	W-2 Box 1 Adjusted Wages	Employee Required Contribution Amount	% of Wages
Bothingham, Larry T.	9011	3/14/1995	11/27/2013	7/1/1996	9	9	\$34,256.59	\$34,256.59	\$1,525.29	4.5%
Caban, Miguel T.	9033	1/1/2003	5/1/2011	11/1/2001	2	2	\$2,799.24	\$2,799.24	\$338.95	12.1%
Doussard, Donna	9052	4/16/2007		7/1/2007	8	8	\$18,934.94	\$18,934.94	\$1,355.81	7.2%
Lafond, Monica	9054	8/3/2011		6/1/2007	8	8	\$16,076.93	\$16,076.93	\$1,355.81	8.4%
Li, Singlui M	9036	8/8/2001	5/15/2007	3/1/2002	2	2	\$2,128.75	\$2,128.75	\$338.95	15.9%
Ramirez, Hector P.	9038	11/8/2001		3/1/2002	9	9	\$26,715.91	\$26,715.91	\$1,525.29	5.7%
Reiger, Carla T	9041	1/9/2002	11/28/2009	4/1/2002	9	9	\$15,487.70	\$15,487.70	\$1,525.29	9.8%
Riggs, Leanard	9048	4/1/2007	1/11/2013		0	3	\$6,395.36	\$0.00		
Sanchez, Tina B.	9013	6/23/1995		10/1/1995	9	9	\$17,297.32	\$17,297.32	\$1,525.29	8.8%
Torres, Viola	9053	4/2/2007			0	8	\$17,291.90	\$0.00		

- Months Employed are calculated based on a combination of Current Hire Date, Termination Date, and Period Begin and End Dates for Check Dates within the reporting period. If an employee worked at least 1 day in a month they are considered to have worked that month.
- Health Insurance Eligible and Eligible Date are pulled from the Health Insurance tab of the employees' profile. If an employee is eligible any day during a month they are considered to be eligible for the entire month.
- Months Eligible are only calculated for employees eligible for Health Insurance. If no eligible date is entered it will be assumed that the employee was eligible for all months employed.

Affordable Care Act: Health Insurance Affordability Assessment

To determine if employers that are subject to the Shared Responsibility provisions offer employer-sponsored health coverage that qualifies as “affordable” under the ACA

Check Dates between 1/1/2013 and 12/31/2013 Period From 12/27/2012 to 8/18/2013

demo7 Demo Company Inc

Department Number: 400 (Warehouse)

Fulltime Employees (Based On Profile)

Employee	Employee #	Current Hire Date	Termination Date	* Insurance Eligible Date	* Months Eligible	* Months Employed	W-2 Box 1 Wages	W-2 Box 1 Adjusted Wages	Employee Required Contribution Amount	% of Wages
Duhart, Cedric	9046	1/13/2007			0	8	\$12,488.95	\$0.00		
Harris, Susan T.	9037	1/1/2004	12/28/2009	3/1/2002	9	9	\$9,715.68	\$9,715.68	\$1,525.29	15.7%
Smithson, Jerry S.	9015	2/12/1996		6/1/1996	9	9	\$11,994.56	\$11,994.56	\$1,525.29	12.7%
Williams, George J.	9016	2/12/1996	3/25/2009	6/1/1996	9	9	\$18,448.10	\$18,448.10	\$1,525.29	8.3%

- Months Employed are calculated based on a combination of Current Hire Date, Termination Date, and Period Begin and End Dates for Check Dates within the reporting period. If an employee worked at least 1 day in a month they are considered to have worked that month.
- Health Insurance Eligible and Eligible Date are pulled from the Health Insurance tab of the employees' profile. If an employee is eligible any day during a month they are considered to be eligible for the entire month.
- Months Eligible are only calculated for employees eligible for Health Insurance. If no eligible date is entered it will be assumed that the employee was eligible for all months employed.

Affordable Care Act: Health Insurance Affordability Assessment

To determine if employers that are subject to the Shared Responsibility provisions offer employer-sponsored health coverage that qualifies as “affordable” under the ACA

Check Dates between 1/1/2013 and 12/31/2013 Period From 12/27/2012 to 8/18/2013

demo7 Demo Company Inc

Department Number: 500 (North Plant)

Fulltime Employees (Based On Profile)

Employee	Employee #	Current Hire Date	Termination Date	* Insurance Eligible Date	* Months Eligible	* Months Employed	W-2 Box 1 Wages	W-2 Box 1 Adjusted Wages	Employee Required Contribution Amount	% of Wages
Chase, Barry I.	9024	8/18/1998		12/1/1999	8	8	\$17,085.52	\$17,085.52	\$1,355.81	7.9%
Chu, Kim	9021	4/9/1997		8/1/1997	9	9	\$15,938.45	\$15,938.45	\$1,525.29	9.6%
Mckennah, John J	9043	2/1/2002			0	8	\$8,332.58	\$0.00		
Norris, James M.	9030	1/11/2001		5/1/2001	9	9	\$9,477.51	\$9,477.51	\$1,525.29	16.1%
Sosa, Jose C.	9034	10/10/2001		2/1/2002	9	9	\$11,530.31	\$11,530.31	\$1,525.29	13.2%

- Months Employed are calculated based on a combination of Current Hire Date, Termination Date, and Period Begin and End Dates for Check Dates within the reporting period. If an employee worked at least 1 day in a month they are considered to have worked that month.
- Health Insurance Eligible and Eligible Date are pulled from the Health Insurance tab of the employees' profile. If an employee is eligible any day during a month they are considered to be eligible for the entire month.
- Months Eligible are only calculated for employees eligible for Health Insurance. If no eligible date is entered it will be assumed that the employee was eligible for all months employed.

Affordable Care Act: Health Insurance Affordability Assessment

To determine if employers that are subject to the Shared Responsibility provisions offer employer-sponsored health coverage that qualifies as “affordable” under the ACA

Check Dates between 1/1/2013 and 12/31/2013 Period From 12/27/2012 to 8/18/2013

demo7 Demo Company Inc

Department Number: 600 (South Plant)

Fulltime Employees (Based On Profile)

Employee	Employee #	Current Hire Date	Termination Date	* Insurance Eligible Date	* Months Eligible	* Months Employed	W-2 Box 1 Wages	W-2 Box 1 Adjusted Wages	Employee Required Contribution Amount	% of Wages
Brothers, Sara M.	9020	4/9/1997		8/1/1997	8	8	\$17,981.73	\$17,981.73	\$1,355.81	7.5%
Kilibrew, Chris W.	9019	6/28/1996		10/1/1996	9	9	\$22,069.66	\$22,069.66	\$1,525.29	6.9%
Murphy, Stacey	9047	3/11/2007			0	8	\$18,761.52	\$0.00		
Reed, Elizabeth I.	9032	5/14/2001	4/1/2007	9/1/2001	2	2	\$1,298.00	\$1,298.00	\$338.95	26.1%

Parttime Employees (Based On Profile)

Employee	Employee #	Current Hire Date	Termination Date	* Insurance Eligible Date	* Months Eligible	* Months Employed	W-2 Box 1 Wages	W-2 Box 1 Adjusted Wages	Employee Required Contribution Amount	% of Wages
Drake, Sam E.	9026	4/3/2000		8/1/2000	9	9	\$9,477.18	\$9,477.18	\$1,525.29	16.1%

- Months Employed are calculated based on a combination of Current Hire Date, Termination Date, and Period Begin and End Dates for Check Dates within the reporting period. If an employee worked at least 1 day in a month they are considered to have worked that month.
- Health Insurance Eligible and Eligible Date are pulled from the Health Insurance tab of the employees' profile. If an employee is eligible any day during a month they are considered to be eligible for the entire month.
- Months Eligible are only calculated for employees eligible for Health Insurance. If no eligible date is entered it will be assumed that the employee was eligible for all months employed.

Affordable Care Act: Health Insurance Affordability Assessment

To determine if employers that are subject to the Shared Responsibility provisions offer employer-sponsored health coverage that qualifies as “affordable” under the ACA

Check Dates between 1/1/2013 and 12/31/2013 Period From 12/27/2012 to 8/18/2013

demo7 Demo Company Inc

This report is made available to assist you and your tax preparer to determine if the premium contribution for the lowest-cost, self-only health insurance coverage that provides minimum value is affordable for all fulltime employees according to the definition under the Affordable Care Act. You should consult with a professional tax adviser for tax advice and any specific questions about whether you are offering your fulltime employees affordable coverage.