

Large Employer Worksheet – ACA and 5500

2026 Calendar Year

This worksheet is intended for employers to complete in order to document annual plan information necessary for compliance with regulations related to the ACA and ERISA.

Total Number of Full-Time Employees for Calendar Year An employee is full-time if they average 30 hours of service per week for a calendar month or at least 130 hours per month.	_____	Total Number of Employees Enrolled on the First Day of the Plan Year for Each of the Following Plans	Major Medical	_____
			Dental	_____
			Vision	_____
			Group Term Life	_____
			STD	_____
Total Number of Full-Time Equivalents for Calendar Year Part-time employees (those who average less than 30 hours per week) count on a pro-rata basis, and their hours are combined to create "full-time employee equivalents." This is done by adding up the hours of all less-than-full-time (30 hours) employees for a calendar month and dividing the total by 120. All hours worked by the full-time equivalent employee are considered for this calculation, including any overtime.	_____	Employee Per Pay Contribution for Single Coverage of Lowest Cost Plan	_____	Which Affordability Safe Harbor is Being Used? Form W-2 Safe Harbor Rate of Pay Safe Harbor Federal Poverty Line Safe Harbor
		Employee Monthly Contribution	_____	
		Employee Annual Contribution	_____	

Distributing Forms 1095-B or 1095-C	Forms will be mailed to participants
	Employer will post notice and participants will request copy of Form
Which method is being used for the purpose of tracking employees under the ACA? <small>The play or pay final regulations require that employers use one of two methods to track hours and determine status as full-time or part-time: the monthly measurement method or the look-back measurement method.</small>	Monthly Measurement Method
	Look-Back Measurement Period Method*
If using the measurement and look-back method, please complete the following.	_____ Standard Measurement Period
	_____ Standard Administrative Period
	_____ Standard Stability Period
	_____ Initial Measurement Period
	_____ Initial Administrative Period
	_____ Initial Stability Period
	_____ Date the Standard Measurement Period Ends
Are all employees being tracked under the same method or are any employees not being tracked?	Same Method
	Different Method
	All Employees Are Tracked OR Some Employees Are Excluded
	Employees Are Excluded
Entity Responsible for ACA Reporting	Payroll Vendor
	Alera Group's ACA Reporting Service
	Third-Party Reporting Service (Please indicate which one.) _____
	Handled Internally by Employer's Payroll or HR Department. If handled internally, is the employer set up for electronic returns? Yes No

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*STATISTICS ACCURATE AS OF JUNE 30, 2025.

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