Blue Cross
Blue Shield
Blue Care Network
of Michigan
Nonprofit corporations and independent licensees of the Blue Cross and Blue Shield Association

To assist in calculating the average number of employees you had in 2014, please refer to the example below:

1) To calculate the average number of employees, count the average number of full-time, part-time and seasonal employees for each month, then divide by twelve.
2) Round the average number up or down to the nearest whole number. In the example below, the total number of employees for the year is 316 .
3) The average is 316 divided by 12 equals 26.3. Round down for an average of 26 .
4) 26 is the 2014 average employee count.

| Month | Jan. | Feb. | Mar. | Apr. | May | June | July | Aug. | Sept. | Oct. | Nov. | Dec. | Average |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Full-time | 20 | 20 | 20 | 20 | 15 | 15 | 15 | 20 | 20 | 20 | 20 | 20 |  |  |
| Part-time | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 5 | 5 | 5 | 5 | 5 |  |  |
| Seasonal | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 6 | 6 | 6 | 8 | 8 |  |  |
| Total | 28 | 28 | 28 | 28 | 15 | 15 | 15 | 31 | 31 | 31 | 33 | 33 | $\begin{gathered} \hline \text { Total } \\ 316 / 12 \\ \text { Months } \end{gathered}$ | $\begin{gathered} 26.33 \text { rounded } \\ =26 \end{gathered}$ |

Please use the chart below as a worksheet to calculate your company's 2014 average employee count.

| Month | Jan. | Feb. | Mar. | Apr. | May | June | July | Aug. | Sept. | Oct. | Nov. | Dec. | Average |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Full-time |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Part-time |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Seasonal |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total |  |  |  |  |  |  |  |  |  |  |  |  | $\begin{gathered} \hline \text { Total } \\ / 12 \\ \text { Months } \end{gathered}$ | rounded up/down = |

Use this number to complete Step No. 4 on your Group Attestation Form:
2014 employee count $\qquad$

