



HCTT-2015-17: ACA and Employers: How Seasonal Workers Affect Your ALE Status

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ACA and Employers: How Seasonal Workers Affect Your ALE Status

When determining if your organization is an [applicable large employer](#) – which is also known as an ALE – you must measure your workforce by counting all your employees. However, there is an exception for seasonal workers.

If an employer's workforce exceeds 50 full-time employees for 120 days or fewer during a calendar year, and the employees in excess of 50 who were employed during that period of no more than 120 days were seasonal workers, the employer is not considered an applicable large employer.

A seasonal worker for this purpose is an employee who performs labor or services on a seasonal basis. For example, retail workers employed exclusively during holiday seasons are seasonal workers.

The terms seasonal worker and seasonal employee are both used in the employer shared responsibility provisions, but in two different contexts. Only the term seasonal worker is relevant for determining whether an

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employer is an applicable large employer subject to the [employer shared responsibility provisions](#). For this purpose, employers may apply a reasonable, good faith interpretation of the term "seasonal worker."

To learn more about this topic and about when the definition of a seasonal employee is applicable, see our [Questions and Answers page](#).

See the [Determining if an Employer is an Applicable Large Employer](#) page on IRS.gov/aca for details about counting full-time and full-time equivalent employees.

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