

## Guidance Regarding Full-Time Employees for Employer Mandate

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The Internal Revenue Service (IRS) recently issued Notice 2012-58 to provide guidance for employers to determine which employees are treated as full-time employees for purposes of the shared employer responsibility provisions under the federal health reform law. Notice 2012-58 modifies and expands previous guidance. It also includes voluntary safe harbor methods that employers may apply to variable and seasonal employees to determine whether they are treated as full-time employees. Employers are permitted to rely on this guidance to determine which employees are considered full-time employees, at least through the end of 2014. Notice 2012-58 can be found [here](#).