

Oregon Group Size Determination Form



Delta Dental of Oregon & Alaska

In order to determine the group size of your organization, please complete this form and attest to its accuracy. In the case of an employer that was not in existence throughout the preceding calendar year, the determination of whether the employer is a small employer is based on the average number of employees that it is reasonably expected the employer will employ on business days in the current calendar year.

DEFINITIONS

Small employer means an employer who employed an average of at least 1 but not more than 50 full-time equivalent employees on business days during the preceding calendar year and who employs at least 1 full-time equivalent employee on the first day of the plan year.

Large employer means an employer who employed an average of at least 51 full-time employees, including full-time equivalent employees, on business days during the preceding calendar year.

Employee means any individual who is employed by an employer and meets the IRS Common-Law Test.

Controlled group means a controlled or affiliated group of employers treated as a single employer under subsection (b), (c), (m), or (o) of section 414 of the Internal Revenue Code of 1986.

If a controlled group is determined as a large employer, each affiliated employer is part of the large employer even if separately the employer would not meet the definition of a large employer. Therefore, each affiliated employer is considered a large group for the purposes of group size determination.

EMPLOYEE COUNTING INSTRUCTIONS:

1. Total the number of full-time employees working 130 hours for each month of the preceding calendar year.
2. Total the number of hours worked by non-full-time employees for each month of the preceding calendar year, but do not include more than 120 hours per employee in a month and divide by 120.
3. Do not count a sole proprietor, a partner in a partnership, a 2-percent S corporation shareholder, the spouse of a person who is a sole proprietor, a temporary, seasonal, leased, or contracted employee, a retired employee, or a former employee on continuation coverage.
4. Add the numbers from 1 and 2 together and divide by 12. If the result is not a whole number, round it down to the next lowest whole number. For example, if the result is 47.5, round it down to 47. This is your group size.

PLEASE ATTEST TO THE FOLLOWING:

5. I attest that this employer group meets the small employer definition. ☐ Yes ☐ No
6. I attest that this employer group meets the large employer definition. ☐ Yes ☐ No
7. I attest that this employer group employs at least 1 employee on the first day of the plan year and all employees and owners enrolling satisfy the eligibility requirements as noted in the underwriting guidelines. ☐ Yes ☐ No

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| To the best of my knowledge, I certify that all the information contained herein is correct. Moda Health and Delta Dental reserve the right to require documentation of employee eligibility. | |
| Group Authorized Signature X | Date (mm/dd/yyyy) |
| Print Name of above signature | Title |