

11-Sep-20 Date Prepared

Funding Period: From Jan 1, 2021 to Dec 31, 2021

| Section 1: BUDGET - HSA OPERATIONS | ACTUAL | | BUDGET | HSA OPERATIONS BUDGET | | | | \$ Variance (b-a) | % Variance (b/a) |
|--|---------------------|------------------------|--------------------|-----------------------|----------------|----------------|----------------------|----------------------------------|----------------------------------|
| | 2019 (12 months) | 2020 YTD (6 months) | 2020 Budget (a) | Year 1 2021 (b) | Year 2 2022 | Year 3 2023 | Total for 3 Years | 2021 Budget vs 2020 Budget | 2021 Budget vs 2020 Budget |
| Revenue: | | | | | | | | | |
| WorkSafeBC HSA Operations Funding | 362,940 | 112,500 | 450,000 | 450,000 | | | 450,000 | 0 | 0% |
| Interest Revenue | | | | 0 | | | 0 | 0 | - |
| Training/Course Revenue | 1,287 | 495 | | 0 | | | 0 | 0 | - |
| Other Revenue (list individually) | | | | 0 | | | 0 | 0 | - |
| | | | | 0 | | | 0 | 0 | - |
| Total Revenue | 364,227 | 112,995 | 450,000 | 450,000 | 0 | 0 | 450,000 | 0 | 0% |
| Compensation Expense: | | | | | | | | | |
| Salaries | 222,121 | 57,128 | 267,186 | 296,450 | | | 296,450 | 29,264 | 11% |
| Benefits | 22,117 | 5,713 | 26,522 | 29,537 | | | 29,537 | 3,015 | 11% |
| Consultants & Contractors | 9,733 | | 19,000 | 9,250 | | | 9,250 | (9,750) | -51% |
| Other Expense: | | | | | | | | | |
| Accounting & Legal Fees | 3,607 | 1,348 | 5,365 | 5,025 | | | 5,025 | (340) | -6% |
| Advertising & Sponsorships | 11,582 | 2,695 | 18,604 | 16,750 | | | 16,750 | (1,854) | -10% |
| Board Expenses | 5,649 | 2,147 | 8,547 | 6,979 | | | 6,979 | (1,568) | -18% |
| Building Maintenance & Repairs | 0 | | 0 | 0 | | | 0 | 0 | - |
| Telecommunications & Freight | 1,825 | 819 | 3,219 | 2,404 | | | 2,404 | (815) | -25% |
| Conference Registration and Meeting Expenses | 6,599 | (556) | 7,550 | 5,500 | | | 5,500 | (2,050) | -27% |
| Furniture & Equipment | 0 | | 0 | 0 | | | 0 | 0 | - |
| Office Supplies | 11,019 | 3,916 | 14,484 | 8,656 | | | 8,656 | (5,828) | -40% |
| Property Taxes & General Insurance | 4,088 | 1,438 | 5,722 | 4,467 | | | 4,467 | (1,255) | -22% |
| Publications & materials | 2,539 | 1,045 | 2,632 | 2,750 | | | 2,750 | 118 | 4% |
| Rent - Office | 41,641 | 9,820 | 40,416 | 21,883 | | | 21,883 | (18,533) | -46% |
| Technology | 14,721 | 6,703 | 20,140 | 28,534 | | | 28,534 | 8,394 | 42% |
| Training - Staff | 1,458 | 449 | 2,363 | 2,177 | | | 2,177 | (186) | -8% |
| Travel | 5,299 | | 8,250 | 9,500 | | | 9,500 | 1,250 | 15% |
| Miscellaneous | | | | 138 | | | 138 | 138 | - |
| Total Expenses | 363,998 | 92,665 | 450,000 | 450,000 | 0 | 0 | 450,000 | 0 | 0% |
| Revenue less Expenses | 229 | 20,330 | 0 | 0 | 0 | 0 | 0 | 0 | - |

Note: Any significant expense account (>\$50,000) included in 2021 budget and any significant variances (>20%) should be explained in Section 5 below.

| Section 2: RESERVE FUND - HSA OPERATIONS | | | | 2019 | 2020 | 2021 |
|--|--|--|--|--------|--------|--------|
| Opening Balance | | | | 23,051 | 23,051 | 23,051 |
| Drawdown (-) | | | | | | |
| Add Surplus Retained in Reserve Fund | | | | | | |
| Additional Funds Requested | | | | | | |
| Ending Balance | | | | 23,051 | 23,051 | 23,051 |

Describe the reason(s) for any drawdown of HSA Reserve Fund in the current year

| Section 3: COMPENSATION - HSA OPERATIONS | ACTUAL | | | HSA OPERATIONS BUDGET | | |
|---|--------|------|--|-----------------------|----------------|----------------|
| | 2019 | 2020 | | Year 1 2019 | Year 2 2020 | Year 3 2021 |
| <i>List the top ten highest compensated positions, including consultants (who are contracted on an ongoing basis), in the following annual compensation categories:</i> | | | | | | |
| 1. Number of positions with compensation \$1–\$39,999 | | | | | | |
| 2. Number of positions with compensation \$40,000–\$79,999 | 0.73 | | | 0.6 | 0.75 | 0.5 |
| 3. Number of positions with compensation \$80,000–\$119,999 | 1.15 | | | 0.9 | 1.62 | 2.01 |
| 4. Number of positions with compensation \$120,000–\$159,999 | | | | | | |
| 5. Number of positions with compensation \$160,000–\$199,999 | | | | | | |
| 6. Number of positions with compensation \$200,000–\$249,999 | | | | | | |
| 7. Number of positions with compensation \$250,000–\$299,999 | | | | | | |
| 8. Number of positions with compensation \$300,000–\$349,999 | | | | | | |
| 9. Number of positions with compensation \$350,000 and over | | | | | | |

Section 4: EXPENSE ALLOCATION - HSA OPERATIONS

a) Describe the method or formula used in the 2021 budget to allocate common expenses and/or overhead expenses shared between HSA operations and COR administration or shared between the organization's head office and HSA operations (e.g., based on staffing FTE or square footage of office)

Common expenses allocated to the HSA budget have two components: Salaries & Benefits and common occupancy expenses. The formula for allocating common salaries is $((\text{HSA FTE}/\text{total FTE} * \text{total common salaries} * .5) + (\text{HSA revenue}/\text{total revenue} * \text{total common salaries} * .5))$. The formula for allocating common occupancy expenses has two components: general overheads and premises expenses. The formula for allocating general overhead (governance, IT, marketing) is $((\text{HSA FTE}/\text{total FTE} * \text{total general overheads} * .5) + (\text{HSA revenue}/\text{total revenue} * \text{total general overheads} * .5))$. The formula for allocating premises expenses (rent, communications, office supplies) is $(\text{HSA FTE}/\text{total FTE} * \text{total premises expenses})$.

b) List the expenses and amounts that have been allocated according to method described in (a) and included in the 2021 budget in Section 1.

Salaries & benefits - \$86,603
Accounting & legal - \$5,025
Advertising - \$8,375
Board expenses - \$6,979
Communications - \$2,404
Office supplies - \$8,656
Insurance - \$4,467
Rent - \$21,883
Technology - \$9,034
Training - \$977

c) Has the expense allocation method used in the 2021 budget changed from previous year? If it has changed, explain why.

Yes. In September 2019, our organization lost a revenue stream that contributed significantly to common expenses. For 2020-21, all common expenses were allocated based on the proportion of HSA revenue to total revenue. For the 2021-22 year, our organization expects to have other revenue streams that will contribute to common expenses, so we have reverted to a calculation that is more heavily weighted to HSA program FTE.

Section 5: EXPLANATION OF SIGNIFICANT EXPENSE AMOUNTS, SIGNIFICANT VARIANCES, AND FUNDING INCREASES

a) Provide an explanation for the funding increase over the 2020 funding amount, if applicable.

b) Provide an explanation for any funding increase over the 2021 funding forecast amount included rates setting, if applicable.

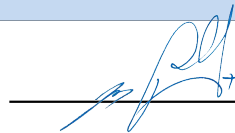
c) Any significant expense account (>\$50,000) included in the 2021 budget, excluding salaries, should be explained here.

d) Any significant expense account variance (>20%), including salaries, between 2020 budget and 2021 funding request should be explained here.

Consultant & Contractors - Comprehensive industry survey and data analysis and online course review budgeted in 2020 not planned for 2021; less external support required with additional internal SME
Communications - common expenses allocated in 2021 less than 2020 budget
Conference & meeting expenses - In-person committee meetings budgeted in 2020 not planned for 2021
Office supplies - common expenses allocated in 2021 less than 2020 budget
Insurance - common expenses allocated in 2021 less than 2020 budget
Rent - common expenses allocated in 2021 less than 2020 budget, organization moved to smaller premises
Technology - LMS enhancement, CRM sourcing and installation and website redesign planned in 2021

Section 6: APPROVAL

Approved by Organization Board Chair:



(signature)

Ian Powell - Approval in Principle

(name)

Date Approved:

6-Nov-20

| HSA BUDGET ALLOCATION | Overhead (Fixed Costs) | Activity Categories | | | | | 2021 Budget Total |
|--|---------------------------|---------------------|--------------------------|-------------------------|----------------|---|----------------------|
| | | Training | Consultation Services | Marketing / Outreach | Research | Conference / Convention / Meeting | |
| Revenue: | | | | | | | |
| WorkSafeBC HSA Operations Funding | 450,000 | | | | | | 450,000 |
| Interest Revenue | - | | | | | | - |
| Training/Course Revenue | | - | | | | | - |
| Other Revenue | - | | - | - | - | - | - |
| | - | | | | | | - |
| Total Revenue | 450,000 | - | - | - | - | - | 450,000 |
| Compensation Expense: | | | | | | | |
| Salaries | 296,450 | | | | | | 296,450 |
| Benefits | 29,537 | | | | | | 29,537 |
| Consultants & Contractors | - | 5,000 | 2,000 | 1,250 | 1,000 | - | 9,250 |
| Subtotal | 325,987 | 5,000 | 2,000 | 1,250 | 1,000 | - | 335,237 |
| Other Expense: | | | | | | | |
| Accounting & Legal Fees | 5,025 | | | | | | 5,025 |
| Advertising & Sponsorships | 8,375 | - | - | 8,375 | - | - | 16,750 |
| Board Expenses | 6,979 | | | | | | 6,979 |
| Building Maintenance & Repairs | - | | | | | | - |
| Telecommunications & Freight | 2,404 | | | | | | 2,404 |
| Conference Registration and Meeting Expenses | - | - | 2,500 | - | - | 3,000 | 5,500 |
| Furniture & Equipment | - | | | | | | - |
| Office Supplies | 8,656 | | | | | | 8,656 |
| Property Taxes & General Insurance | 4,467 | | | | | | 4,467 |
| Publications & materials | - | - | 750 | 2,000 | - | - | 2,750 |
| Rent - Office | 21,883 | | | | | | 21,883 |
| Technology | 9,034 | 9,000 | - | 10,500 | - | - | 28,534 |
| Training - Staff | 2,177 | | | | | | 2,177 |
| Travel | - | - | - | - | - | 9,500 | 9,500 |
| Miscellaneous | 138 | | | | | | 138 |
| Subtotal | 69,138 | 9,000 | 3,250 | 20,875 | - | 12,500 | 114,763 |
| Total Expenses | 395,125 | 14,000 | 5,250 | 22,125 | 1,000 | 12,500 | 450,000 |
| Revenue less Expenses | 54,875 | (14,000) | (5,250) | (22,125) | (1,000) | (12,500) | - |

Fixed costs include salaries, rent, and expenses such as accounting and legal fees which are approximately the same year over year and are not optional. Fixed costs are often referred to as overhead costs and do not generally fluctuate directly with activities. You may find it helpful to provide monthly breakdown to determine annual totals, it is optional. You must enter the annual totals in column titled "Total."

Fixed Costs Budget Worksheet

Funding Period: From Jan 1, 2021 to Dec 31, 2021

| | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Total |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Revenue: | | | | | | | | | | | | | |
| WorkSafeBC HSA Operations Funding * | 37,500 | 37,500 | 37,500 | 37,500 | 37,500 | 37,500 | 37,500 | 37,500 | 37,500 | 37,500 | 37,500 | 37,500 | 450,000 |
| Interest Revenue | | | | | | | | | | | | | - |
| Other Revenue | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | - |
| Total Revenue | 37,500 | 37,500 | 37,500 | 37,500 | 37,500 | 37,500 | 37,500 | 37,500 | 37,500 | 37,500 | 37,500 | 37,500 | 450,000 |
| Compensation Expense | | | | | | | | | | | | | |
| Salaries | 24,704 | 24,704 | 24,704 | 24,704 | 24,704 | 24,704 | 24,704 | 24,704 | 24,704 | 24,704 | 24,704 | 24,704 | 296,450 |
| Benefits | 2,461 | 2,461 | 2,461 | 2,461 | 2,461 | 2,461 | 2,461 | 2,461 | 2,461 | 2,461 | 2,461 | 2,461 | 29,537 |
| Consultants & Contractors | | | | | | | | | | | | | - |
| Subtotal | 27,166 | 27,166 | 27,166 | 27,166 | 27,166 | 27,166 | 27,166 | 27,166 | 27,166 | 27,166 | 27,166 | 27,166 | 325,987 |
| Other Expense: | | | | | | | | | | | | | |
| Accounting & Legal Fees | 419 | 419 | 419 | 419 | 419 | 419 | 419 | 419 | 419 | 419 | 419 | 419 | 5,025 |
| Advertising and Sponsorship | 698 | 698 | 698 | 698 | 698 | 698 | 698 | 698 | 698 | 698 | 698 | 698 | 8,375 |
| Board Expenses | 582 | 582 | 582 | 582 | 582 | 582 | 582 | 582 | 582 | 582 | 582 | 582 | 6,979 |
| Building Maintenance & Repairs | | | | | | | | | | | | | - |
| Telecommunications & Freight | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 2,404 |
| Conference Registration & Meeting Expenses | | | | | | | | | | | | | - |
| Furniture & Equipment | | | | | | | | | | | | | - |
| Office Supplies | 721 | 721 | 721 | 721 | 721 | 721 | 721 | 721 | 721 | 721 | 721 | 721 | 8,656 |
| Property Taxes & General Insurance | 372 | 372 | 372 | 372 | 372 | 372 | 372 | 372 | 372 | 372 | 372 | 372 | 4,467 |
| Publications & materials | | | | | | | | | | | | | - |
| Rent - Office | 1,824 | 1,824 | 1,824 | 1,824 | 1,824 | 1,824 | 1,824 | 1,824 | 1,824 | 1,824 | 1,824 | 1,824 | 21,883 |
| Technology | 753 | 753 | 753 | 753 | 753 | 753 | 753 | 753 | 753 | 753 | 753 | 753 | 9,034 |
| Training - Staff | 81 | 81 | 681 | 81 | 81 | 681 | 81 | 81 | 81 | 81 | 81 | 81 | 2,177 |
| Travel | | | | | | | | | | | | | - |
| Miscellaneous | | | | | | | | | | | | 138 | 138 |
| Subtotal | 5,650 | 5,650 | 6,250 | 5,650 | 5,650 | 6,250 | 5,650 | 5,650 | 5,650 | 5,650 | 5,650 | 5,788 | 69,138 |
| Total Expenses | 32,816 | 32,816 | 33,416 | 32,816 | 32,816 | 33,416 | 32,816 | 32,816 | 32,816 | 32,816 | 32,816 | 32,954 | 395,125 |

* Note: This is the total funding amount requested from WorkSafeBC to cover both fixed and variable costs.

450,000

11-Sep-20

Date Prepared

Funding Period: From Jan 1, 2021 to Dec 31, 2021

| HSA BUDGET - STAFFING COUNT | | | | | |
|---|-------------|-------------|-------------|-------------|--------------|
| FTE = Full Time Equivalent | | | | | |
| STAFF POSITIONS | | | | | |
| Position | | | | | |
| CEO | | | | 1.00 | 1.00 |
| Industry Health and Safety Specialist | 0.50 | 0.50 | | | 1.00 |
| Industry Health and Safety Specialist | | | | | 0.00 |
| Program Assistant, Industry Health and Safety | 0.43 | 0.43 | | 0.15 | 1.00 |
| Customer Service Representative | | | | 0.58 | 0.58 |
| Director, Industry Training | | | | 0.58 | 0.58 |
| CFO | | | | 1.00 | 1.00 |
| Accounting Assistant | | | | 1.00 | 1.00 |
| Manager, Marketing and Communications | | | | 0.58 | 0.58 |
| Digital Marketing Specialist | 0.25 | 0.25 | | 0.50 | 1.00 |
| Communications Specialist | | | | 0.17 | 0.17 |
| Regional HR Specialist | 0.30 | 0.30 | | 0.40 | 1.00 |
| Director, Industry Training | | | | 1.00 | 1.00 |
| Program Assistant, Industry Training | | | | 1.00 | 1.00 |
| Director Industry H&S (previously) HR | 0.40 | 0.40 | | 0.20 | 1.00 |
| Director | | | | 0.58 | 0.58 |
| Career Ambassador | | | | 0.17 | 0.17 |
| Total FTE - Staff | 1.88 | 1.88 | 0.00 | 8.91 | 12.66 |

| CONSULTANTS/CONTRACTORS *** | | | | | |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|
| Position | | | | | |
| Technical writers | | | | | 0.00 |
| Resource development | 0.06 | 0.04 | | | 0.10 |
| Data analysis | | | | | 0.00 |
| WIVA | | 0.10 | | | 0.10 |
| Audit QA | | 0.09 | | | 0.09 |
| Program review/Needs Assessment | 0.01 | | | | 0.01 |
| Online course maintenance | | | | | 0.00 |
| Total FTE - Consultants | 0.07 | 0.23 | 0.00 | 0.00 | 0.30 |

| EXAMPLE - STAFF POSITIONS - FTE's | | | | | |
|--|-------------|-------------|-------------|-------------|-------------|
| Position | | | | | |
| Manager - HSA (full time) | 1.00 | | | | 1.00 |
| Manager - HSA/ COR (full time) * | 0.75 | 0.25 | | | 1.00 |
| Admin Support - COR/ IRI (full time) | | 0.75 | 0.25 | | 1.00 |
| Admin Support - HSA/IRI (part time) ** | 0.30 | | 0.20 | | 0.50 |
| Total FTE - Staff | 2.05 | 1.00 | 0.45 | 0.00 | 3.50 |

| EXAMPLE - CONSULTANTS/CONTRACTORS - FTE's | | | | | |
|--|-------------|-------------|-------------|-------------|-------------|
| Position | | | | | |
| HSA - Trainer (1 @ 40 hours per week) | 1.00 | | | | 1.00 |
| HSA-Trainer for course A (1 @ 20 hours per week) | 0.50 | | | | 0.50 |
| COR - Audit Trainers (4 @ 20 hours per week) | | 2.00 | | | 2.00 |
| HSA/IRI Trainer (1 @40 hrs per week) | 0.75 | | 0.25 | | 1.00 |
| Total FTE - Consultants | 2.25 | 2.00 | 0.25 | 0.00 | 4.50 |

| 2019-2020 | | | | | |
|-------------|-------------|-------------|-------------|-----------|--------------|
| ACTUAL FTE | | | | | |
| HSA | COR | IRI | Corporate | Total FTE | |
| | | | | | |
| | | | 1.00 | | 1.00 |
| 0.50 | 0.50 | | | | 1.00 |
| | | | | | 0.00 |
| 0.43 | 0.43 | | 0.15 | | 1.00 |
| | | | 0.58 | | 0.58 |
| | | | 0.58 | | 0.58 |
| | | | 1.00 | | 1.00 |
| | | | 1.00 | | 1.00 |
| | | | 0.58 | | 0.58 |
| 0.25 | 0.25 | | 0.50 | | 1.00 |
| | | | 0.17 | | 0.17 |
| 0.30 | 0.30 | | 0.40 | | 1.00 |
| | | | 1.00 | | 1.00 |
| | | | 1.00 | | 1.00 |
| 0.40 | 0.40 | | 0.20 | | 1.00 |
| | | | 0.58 | | 0.58 |
| | | | 0.17 | | 0.17 |
| 1.88 | 1.88 | 0.00 | 8.91 | | 12.66 |

| HSA | COR | IRI | IRI | Total FTE | |
|-------------|-------------|-------------|-------------|-----------|-------------|
| | | | | | |
| | | | | | 0.00 |
| 0.06 | 0.04 | | | | 0.10 |
| | | | | | 0.00 |
| | 0.10 | | | | 0.10 |
| | 0.09 | | | | 0.09 |
| 0.01 | | | | | 0.01 |
| | | | | | 0.00 |
| 0.07 | 0.23 | 0.00 | 0.00 | | 0.30 |

| 2020-2021 | | | | | |
|-------------|-------------|-------------|-------------|-----------|--------------|
| BUDGET FTE | | | | | |
| HSA | COR | IRI | Corporate | Total FTE | |
| | | | | | |
| | | | 1.00 | | 1.00 |
| 0.50 | 0.50 | | | | 1.00 |
| 0.25 | 0.25 | | | | 0.50 |
| 0.50 | 0.50 | | | | 1.00 |
| | | | | | 0.00 |
| | | | | | 0.00 |
| | | | 1.00 | | 1.00 |
| | | | 1.00 | | 1.00 |
| | | | | | 0.00 |
| 0.25 | 0.25 | | 0.50 | | 1.00 |
| 0.25 | 0.25 | | 0.50 | | 1.00 |
| | | | 1.00 | | 1.00 |
| | | | 1.00 | | 1.00 |
| 0.50 | 0.50 | | | | 1.00 |
| | | | | | 0.00 |
| | | | | | 0.00 |
| 2.25 | 2.25 | 0.00 | 6.00 | | 10.50 |

| HSA | COR | IRI | IRI | Total FTE | |
|-------------|-------------|-------------|-------------|-----------|-------------|
| | | | | | |
| 0.02 | 0.01 | | | | 0.02 |
| 0.04 | | | | | 0.04 |
| | | | | | 0.00 |
| | 0.09 | | | | 0.09 |
| | 0.07 | | | | 0.07 |
| 0.05 | | | | | 0.05 |
| 0.02 | | | | | 0.02 |
| 0.12 | 0.16 | 0.00 | 0.00 | | 0.28 |

| 2021-2022 | | | | | |
|-------------|-------------|-------------|-------------|-----------|--------------|
| BUDGET FTE | | | | | |
| HSA | COR | IRI | Corporate | Total FTE | |
| | | | | | |
| | | | 1.00 | | 1.00 |
| 0.50 | 0.50 | | | | 1.00 |
| 0.50 | 0.50 | | | | 1.00 |
| 0.25 | 0.75 | | | | 1.00 |
| | | | | | 0.00 |
| | | | | | 0.00 |
| | | | 1.00 | | 1.00 |
| | | | 1.00 | | 1.00 |
| | | | | | 0.00 |
| 0.45 | 0.15 | | 0.40 | | 1.00 |
| | | | | | 0.00 |
| 0.25 | 0.25 | | 0.50 | | 1.00 |
| | | | 1.00 | | 1.00 |
| | | | 1.00 | | 1.00 |
| 0.50 | 0.50 | | | | 1.00 |
| | | | | | 0.00 |
| | | | | | 0.00 |
| 2.45 | 2.65 | 0.00 | 5.90 | | 11.00 |

| HSA | COR | IRI | IRI | Total FTE | |
|-------------|-------------|-------------|-------------|-----------|-------------|
| | | | | | |
| 0.01 | 0.01 | | | | 0.01 |
| 0.04 | 0.04 | | | | 0.09 |
| 0.01 | 0.01 | | | | 0.03 |
| | 0.09 | | | | 0.09 |
| | 0.07 | | | | 0.07 |
| | | | | | 0.00 |
| | | | | | 0.00 |
| 0.06 | 0.22 | 0.00 | 0.00 | | 0.28 |

How to count FTE for staff:

This is a headcount of staff and a cost allocation of their time spent on each program.

* Eg: a full-time manager who spends 75% of time on HSA and 25% on COR, enter as HSA 0.75 FTE and COR 0.25 FTE count. See example to the left.

** Eg: a part-time staff who works half time and spends 60% on HSA and 40% on IRI, then enter HSA 0.3 FTE and IRI 0.2 FTE. See example to the left.

Legend of acronyms:

HSA - Health and Safety Association Operations

COR - COR Program Administration

IRI - Injury Reduction Initiative (not HSA or COR)

FTE - Full time equivalent

***** Consultants/contractors** - List of consultants/contractors who work significant hours in operations and on a continuous basis.

How to count FTE for consultants/contracts:

If consultants are paid by the hour, use the same standard hours per work week as the full-time staff in your FTE calculation.

E.g., a consultant hired for 40 hours per week (same as full time staff hours) for the full year for HSA, enter the consultant as 1 HSA FTE. See example to the left.