

## Full-Time Equivalent definition for COVID-19 Online Retail Scheme

### What is an FTE?

A Full Time Equivalent is determined by the number of hours worked by employees. For example, a person working a full week of 37.5 hours or more equates to 1 FTE while a person working 19 hours equates to an FTE of 0.5 as that person only works half time.

The Base Employment Table (below) is typically included in Enterprise Ireland grant application forms.

### Example

Employment at ABC Ltd. prior to 29 February 2020 was 14 staff made up of 7 Full-time staff working 37.5 hours or more per week; 1 full-time permanent staff on Long Term Leave (who normally work 37.5 hours or more) and 6 part-time staff working 25 hours per week as shown in the table below.

**Base Employment Table ABC Ltd.**

<b>Employee Details:</b>	<b>Employment at 29 February 2020</b>
1. No. of Full Time Employees (working a minimum of 37.5 hours per week)	7
2. No of Full Time Employees on Maternity Leave/Long Term Leave	1
3. No of Part Time/Temporary Employees (working less than 37.5 hours per week)	6
<b>Total No of Employees = 1+2+3</b>	<b>14</b>
4. Part-Time/Temporary Employees converted to Full Time Equivalents*	4
<b>Total Base Employment calculated as FTEs = 1+2+4</b>	<b>12</b>

**NOTE: 37.5 hours is the minimum number of hours to be used when calculating Full-Time-Equivalents.**

The 7 full-time staff at the date of application equate to 7 FTEs.

\*To convert the Part-time/Temporary employees into FTEs, it is necessary to add the combined hours of all part-time staff at the date of application and divide the total by 37.5 hours.

6 part-time staff X 25 hours each = 150 hours ÷ 37.5 hours = 4 FTEs (round to the nearest whole number).

