

**Full-Time Equivalent:** The calculation of full-time equivalent (FTE) is an employee's scheduled hours divided by the employer's hours for a full-time workweek. When an employer has a 40-hour workweek, employees who are scheduled to work 40 hours per week are 1.0 FTEs. Employees scheduled to work 20 hours per week are 0.5 FTEs.

An employer with a 35-hour workweek would simply divide the employee's scheduled hours by 35 to determine the FTE. For example, an employee scheduled to work 21 hours per week would be 0.6 FTE when the full-time workweek is 35 hours.

FTE calculations are about hours worked rather than number of employees. You could have four employees and only one FTE. Four 0.25 employees would be 1.0 FTE.