



Calculating your bureau's Average Annual Number of Employees and Total Hours Worked:

The Recordkeeping Rule requires bureaus to keep a 300 Log for each of their staffed locations. At the end of the year, the bureaus use their 300 Log to fill out their 300A Summaries. If a bureau has more than one location, it will keep a log for each location and each log will result in a 300A Summary for each location. The 300A Summaries must be posted in an area where employees will see it beginning February 1 through April 30.

Most of the information that bureaus will need to fill out the 300A Summary is found on the 300 Log, but there are two items that bureau must calculate from its employee management information system. These are the annual average number of employees for the calendar year and the total hours worked by all employees. Just like the 300 Logs and 300A Summaries, the numbers must be specific to the location.

The following information will help your bureau determine these numbers:

1. Annual **Average Number of Employees** for the calendar year.

Include anyone who received a paycheck for performing work on behalf of the City of Portland. Do not include reimbursements, allocations for equipment/apparel, or other such payments.

Add together the number of employees paid in each of the City's pay periods throughout the year. Include all employees: full-time, part-time, temporary, seasonal, salaried and hourly.	The number of employees paid in all pay periods combined =	A
Count the number of pay periods during the year. Include any pay periods where there were no employees.	The City has 26 pay periods every year =	26
Divide the number of employees by the number of pay periods.	$\frac{A}{26} =$	B
Round the answer to the next highest whole number.	B (Rounded up)	Final total

2. **Total Hours Worked by All Employees** for the calendar year:

Include hours worked by salaried, hourly, part-time and seasonal workers, as well as hours worked by other workers subject to day-to-day supervision by your establishment (e.g., temporary-help-services workers).

DO NOT include vacation, sick leave, holidays, or other non-work time, even if employees were paid for it.

If this number isn't available, use the following formula to estimate one:

Find the number of full-time employees in your establishment for the year [E] =	E
Number of work hours for a full-time employee in a year [F] =	F
Multiply. This is the number of full-time hours worked [N] =	E x F = N

Add any overtime hours and hours worked by other employees (part-time, temporary, seasonal) [O] =	O + N = T
Round T to the next highest whole number =	Final total