



CALIFORNIA COMPLIANCE

WHAT YOU NEED TO KNOW

Regulation



Employee Count



How Employees are Counted



When you are subject



Cal-COBRA

1-19



- Full-time – counted as 1
- Part time – FTE Count
- Full-time and FTE's are added together for full count



Implementation of a group health plan in California



Sexual Harassment Prevention Training

5+



- Simple headcount



When you have 5 or more employees for 20 consecutive weeks

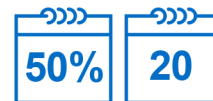


Federal COBRA

20+



- Full-time – counted as 1
- Part time – FTE Count
- Full-time and FTE's are added together for full count



When you have 20 or more employees for 50% or more of the previous calendar year



HCSO

- 20+ for most companies
- 50+ for non-profits



- Headcount – each employee counts as 1, regardless of hours worked
- Employees are counted every quarter



When you have 20 or more employees company wide and 1 or more work in the City of San Francisco for one or more quarters.



FMLA

50+



- Headcount of employees listed on payroll



When you have 50 or more employees for 20 weeks of the current or previous calendar year



Applicable Large Employer and the Employer Mandate under the Affordable Care Act

50+



- Full-time – counted as 1
- Part time – hours are added together for the month and divided by 120 to get FTE count
- Full-time and FTEs are added together to get total employee count



50 or more employees on average for the previous calendar year