



Required Employer Annual Reporting

Office of Labor Standards Enforcement City & County of San Francisco

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Mandatory Reporting

Health Care Security Ordinance (HCSO)


- S.F. Admin Code Section 14.4

Fair Chance Ordinance (FCO)

- S.F. Police Code Section 4910
- S.F. Admin Code Section 12T.7

- May 1, 2017 deadline for 2016 calendar year report
- **\$500** / quarter penalty for failure to submit

Access the 2016 Employer Annual Reporting Form

- **Form:** <https://etaxstatement.sfgov.org/olse/>
- **Resources:** www.sfgov.org/olse/hcso
 - PDF Preview of the full form 
 - Instructions
 - Call (415) 554-7892
 - Email hcso@sfgov.org

Before You Begin

- You cannot save the form and return to it later
- If you have multiple locations with one Business Account Number aggregate data into 1 form
- Visit web pages for 3 laws:

Health Care Security Ordinance



Paid Parental Leave Ordinance

Fair Chance Ordinance

Introduction Page

1A) For-profit businesses/employers only: What was the highest average number of persons employed (including all employees worldwide) in any quarter of 2016?

1B) Nonprofit only.

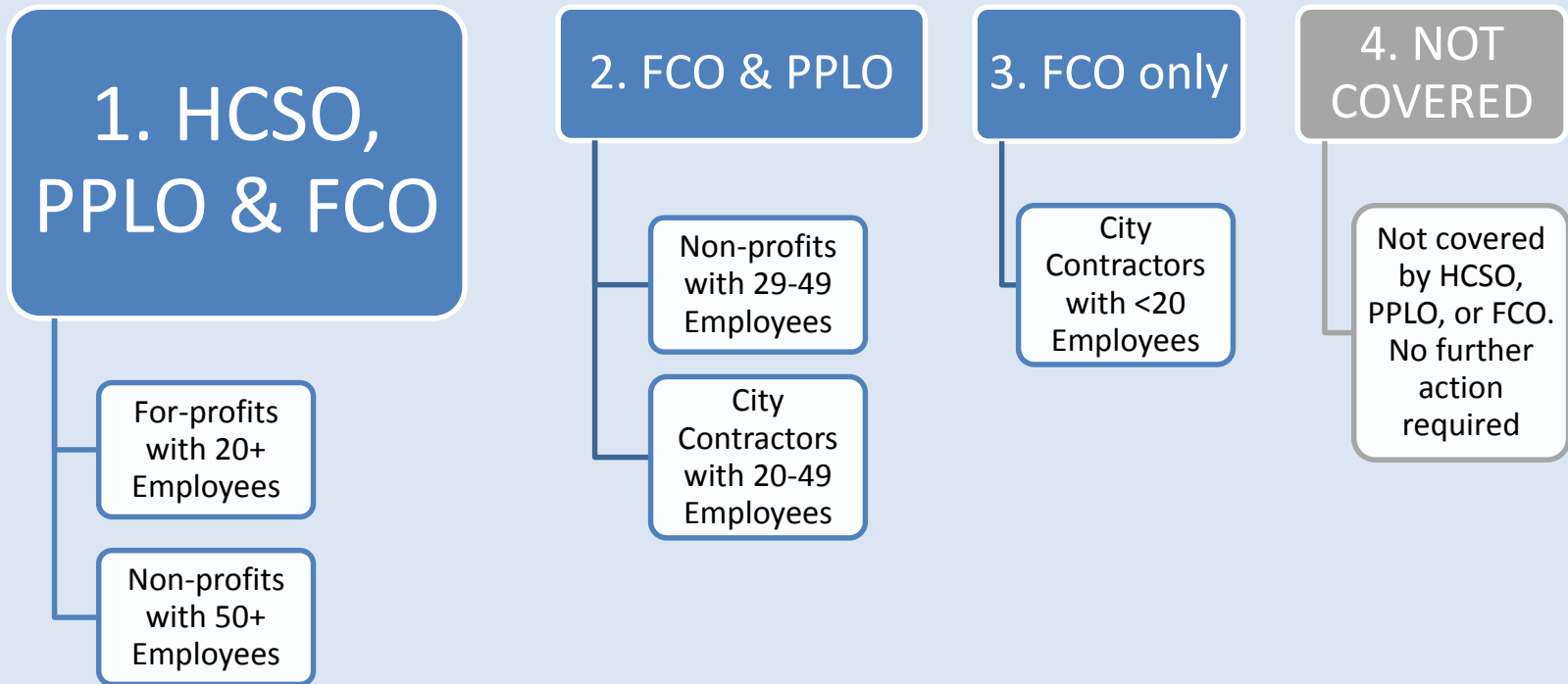
0-19 20-49 50-99 100+

2) Did any employees work an average of 8 or more hours per week (104/quarter) in SF (including tele-working from a home in San Francisco)?

3) Did this employer perform work for a contract with the City and County of San Francisco during calendar year 2016?

Introduction Page

Based on your introduction page answers, you will be routed to one of the following:



Find Your Business Account Number

- Certificate from **SF** Treasurer & Tax Collector

- **San Francisco Data website**

<https://data.sfgov.org/>

↳ Economy and Community

↳ Registered Business Locations – San Francisco

↳ Search box at the top right

- Use 7-digit number (leading zero to 6 digits)

- If you do not have a BAN, register here:

<http://sftreasurer.org/business-form-central>

Name & Address

- *Certificate Number* – auto-generated
- *Registered Name* – auto-generated
- *Business dba Name*
- *Mailing Address* – Use local address if possible

Business Type

- *Select if you are a nonprofit organization.*
- *Select if you are filing on behalf of several entities in the same "control group."*

Employees

Business Size

- *How many persons worked for your business in each quarter of 2016 including outside SF?*
 - Total worldwide
 - Include all persons, regardless of status (temp, etc.)
 - If number fluctuates, average 13 weeks of the quarter
 - Ranges:

- 0-19
- 20-49
- 50-99
- 100-499
- 500-1999
- 2000+

Health Care Security Ordinance

- Passed unanimously by the Board of Supervisors in July 2006
- The HCSO requires covered employers to “make health care expenditures” (*spend money*) on behalf of covered employees for health care services.

Health Care Expenditure Rates

Business Size	Medium-Sized	Large
Employees worldwide	<i>For profits 20-99 Non-profits 50-99</i>	<i>100+</i>
2016	\$1.68/hour	\$2.53/hour
2017	\$1.76/hour	\$2.64/hour

Employees

Covered by the HCSO

- ***How many employees were entitled to health care spending from your business under the HCSO in each quarter of 2016?***
 - Regularly worked at least 8 hours of work/week in SF
 - Employed for 90 calendar days after first day of work;
 - **Limited exemptions**
 - **If not covered by the HCSO, do not count for this question**

HCSO Employees Exemptions

1. Managers, supervisors, or confidential employee **and also** earned at least \$92,990/yr or \$44.71/hr in 2016
2. Eligible for Medicare or TRICARE
3. Covered by Health Care Accountability Ordinance (HCAO)
4. Enrolled in bona fide non-profit training program
5. Benefits through another employer & voluntarily signs OLSE Employee Voluntary Waiver

See “Covered Employee” section of the HCSO Admin Guidance (sfgov.org/olse/hcso)



Questions so Far?

Email hcsosfgov.org

Health Insurance

- **For each quarter of 2016, provide**
 1. *The total number for whom you paid health insurance premiums for employees and dependents*
 2. *The total dollar amount of these health insurance premiums*
 - Only include employees covered by the HCSO.

	1st Quarter January to March 2016
Number of Persons	<input type="text" value="0"/>
Amount employer spent (\$)	<input type="text" value="0"/>

- **Include**
 - Medical, dental, vision
 - other health insurance premiums
 - Contributions to a Taft Hartley for health and welfare
 - **ONLY employer contribution**
- If no expenditures, leave zeroes.

City Option

SF
Health
Plan

```
graph TD; A[SF Health Plan] --- B[SF Covered MRA]; A --- C[Medical Reimbursement Accts (MRAs)]; A --- D[Healthy San Francisco];
```

Healthy
San
Francisco

Medical
Reimbursement
Accts (MRAs)

SF Covered
MRA

- For each quarter, provide:
1. *the total number for whom you made contributions to the City Option; and*
 2. *the total dollar amount contributed to the City Option, for that quarter.*

Contributed after the quarter ends (w/in 30 days)



More Questions?

hcsosf@sf.gov

Revocable

Health Care Expenditures

- *Did you make Revocable Health Care Expenditures (such as allocations to revocable Health Reimbursement Arrangements) for 2016 (including any accounts managed directly by your company without a third party administrator)?*

Yes - Please complete the sections below. Note that the questions have changed from prior years.

No

- Funds may revert to the employer at any point
- Often Health Reimbursement Accounts (HRAs)
- Limited by 2014 HCSO Amendment to 20% of expenditures in 2016

Revocable

Health Care Expenditures

- For each quarter, report
 1. the total number of employees for whom you made allocations;
 2. the total dollar amount allocated to the benefit; and
 3. the total dollar amount actually paid out (such as reimbursements from an HRA).
 - Only include employees Covered by the HCSO
- Who administered the plan? self-admin vs. 3rd party
- Types of services covered

Irrevocable

Reimbursement Accounts

- **Irrevocable reimbursement accounts** – funds never revert to the employer under any circumstance.
- *What type of irrevocable expenditure did you contribute to in 2016?*
 - Health Savings Account.
 - Other type of Irrevocable Expenditure. Please provide the name:
 - We did not contribute to a third party irrevocable reimbursement account in 2016.
- For each quarter of 2016, report
 1. The number of employees for whom you made a contribution
 2. the total dollar amount of the **employer** payments
- Do not include amounts contributed by the employee.
- Only include employees covered by the HCSO

Surcharge

- Did you impose a surcharge on your customers at any time in 2016 to cover, in whole or in part, the costs of providing health care and/or complying with the HCSO?
- If yes, how much did you collect from your customers in 2016 through this surcharge for employee health care?



Question Break...

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Paid Parental Leave

- Passed by the Board of Supervisors in April 2016
- Requires covered employers to provide “supplemental compensation” to employees who are receiving CA Paid Family Leave benefits to bond with a new child.

Phase in:

- January 1, 2017 - 50 or more employees worldwide
- July 1, 2017 - 35 or more employees worldwide
- January 1, 2018 - 20 or more employees worldwide

Find out more: www.sfgov.org/pplo

Paid Parental Leave

1) When will you (the employer) be covered by the Paid Parental Leave Ordinance?

- January 1, 2017 - 50 or more employees worldwide
- July 1, 2017 - 35 or more employees worldwide
- January 1, 2018 - 20 or more employees worldwide

Paid Parental Leave

2) We will provide six weeks of paid leave to comply with the San Francisco Paid Parental Leave Ordinance as follows:

- a) We will “integrate” benefits with the state, meaning we will pay the employee the remainder of the employee’s normal wages after the California Paid Family Leave Program benefit.*
- b) We will provide six weeks of fully employer-paid wages and the employee will receive no state benefit.*

Paid Parental Leave

3) Will you require employees to use two weeks of vacation prior to taking California Paid Family Leave?



Questions?

hcsosf@sf.gov

Fair Chance Ordinance

- Fair Chance Ordinance restricts how / when employers inquire about conviction and arrest records.
- Took effect in August, 2014
- Covers employers with 20+ employees and City Contractors

Fair Chance Ordinance

- 1. How many employees did your company hire to work in San Francisco during 2016? (includes telecommuters)*
- 2. During 2016, did your company's employment application for jobs in SF, including online applications, ask about arrest or conviction records?*
- 3. During 2016, did your company conduct criminal background checks for any applicants before you conducted a live interview with them?*

Fair Chance Ordinance

4. *The FCO prohibits employers from inquiring about the following at any time:*
- *An arrest not leading to a conviction, except for unresolved arrests;*
 - *A conviction that is more than 7 years old;*
 - *Participation in a diversion or deferral of judgment program;*
 - *A conviction that has been dismissed, expunged, or otherwise invalidated;*
 - *A conviction in the juvenile justice system;*
 - *An offense other than a felony or misdemeanor, such as an infraction*

Did your company inquire about any the above in 2016?

Fair Chance Ordinance

5. Did you change your job application process in 2016 to comply with the Fair Chance Ordinance?
 - Yes, we changed our application and/or background check process
 - No, our existing application and/or background check process was already compliant with the law
 - No, we never considered arrest records or convictions, and we still do not
 - No, we have not yet changed our process to comply with the law
6. Did you hire anyone with a conviction history during 2016?
7. Is your business exempt from any of the FCO's restrictions?

Certification

- Certify you are an authorized representative; submit under penalty of perjury
- Your Name, Title, & Phone
- Email Address – Please Check!
 - To ensure receipt of confirmation email

Submit



Last Chance for Questions!

hcsosfgov.org



Office of Labor Standards Enforcement
(415) 554-7892
www.sfgov.org/olse