



2008 HCSO ANNUAL REPORTING FORM (ARF) OVERVIEW

The Health Care Security Ordinance (HCSO) is a new law that went into effect on January 9, 2008. It requires Covered Employers to spend a minimum amount of health care expenditures for their Covered Employees and to report on these expenditures annually. The HCSO is enforced by the Office of Labor Standards Enforcement (OLSE).

If you are a Covered Employer and have not made any health care expenditures for 2008, contact the OLSE immediately at (415) 554-7892 so that we can work with you to come into compliance. Employers with 50 or more employees were required to make their first quarterly expenditure by April 30, 2008; for employers with 20-49 employees, the first deadline was July 30, 2008. Penalties and interest accrue daily on expenditures not timely made.

Which employers received this form? The HCSO mailing went to all registered businesses that may have 15 or more employees. Although the law only covers employers with 20 or more employees in a given quarter, the mailing is also intended to provide growing businesses with information regarding their responsibilities.

Note that whether an employer is physically located within the geographic boundaries of the City and County of San Francisco has no bearing on whether it meets the definition of a Covered Employer. For the purpose of calculating employer or business size, all persons performing work for compensation during a given week must be counted, regardless of whether the persons perform work in San Francisco.

If your business employs fewer than 20 employees, it is not covered by the HCSO, and you should not return the Annual Reporting Form!

NOTE: The 2008 ARF is also available from our website as a “fillable PDF.” If you download and return the ARF available from our website, you do **not** need to complete the ARF mailed to you.

What is a “registered business”? Pursuant to the SF Business & Tax Regulations Code, any individual or entity engaging in business in San Francisco for seven or more days a year must obtain a business registration certificate from the Office of the Treasurer & Tax Collector within 15 days of business operation. For questions about business registration obligations, contact Taxpayer Assistance at (415) 554-4400 or visit www.sfgov.org/tax, click on the “Download Business Forms” link in the Business Zone section, and download the document titled “Understanding Business Registration PDF.”

Who is a “Covered Employer”? Covered Employers are for-profit businesses with 20 or more employees and nonprofit businesses with 50 or more employees. All employees, regardless of where they live or work, must be counted for purposes of determining employer size.

Who is required to fill out the ARF? Only Covered Employers are required to fill out and return the form. *If you do not have 20 or more employees anywhere, do not return the ARF.*

(continued on next page)

Where and when is this form due? To avoid penalties and other correction action, Covered Employers must return the ARF to Post Office Box 7378, San Francisco, CA 94120-7378 (as indicated at the top of the form) by April 30, 2009.

What if information on my form needs to be updated? The database is maintained by the Treasurer & Tax Collector's Office, so you'll need to call Taxpayer Assistance to correct this information. You can reach them at (415) 554-4400, and they'll let you know what paperwork you'll need to fill out.

What should I do if I have not received the ARF? If you have not received the 2008 ARF, please download the form from our website, type in your responses, then print and sign the form. Please do not return the form to our City Hall address; instead, please mail it to Post Office Box 7378, San Francisco, CA 94120-7378.

When filling out the form, be sure to include your Business Account or Certificate Number in the box provided.

In addition, please review the following situations to determine if additional actions are necessary:

- **If you are not registered with the Treasurer & Tax Collector's Office:** You must register immediately if you are engaged in business in San Francisco for seven or more days out of the year. Go to www.sfgov.org/BusinessRegistration to learn how to register. Remember to download, complete, and return the ARF to the address listed at the top of the form.
- **If your mailing address or other information on the form is incorrect:** You must call Taxpayer Assistance at (415) 554-4400 to correct this information. Don't forget to download, complete, and return the ARF.
- **If you are currently registered, but you did not receive an ARF because you were not previously registered with the Treasurer & Tax Collector's Office, or if your form was inadvertently destroyed or lost in the mail:** Follow the instructions above to request this year's ARF. If you have already registered your business with the Treasurer & Tax Collector, you need not contact them again.

This notice is intended to provide general information and does not establish policy or offer legal advice regarding the Health Care Security Ordinance, Chapter 14 of the San Francisco Administrative Code. If you have any questions about your obligations under the ordinance, please visit www.sfgov.org/olse/hcso, call (415) 554-7892, or email HCSO@sfgov.org.

Para asistencia en Español, llame al (415) 554-7892

中文幫助, 請電 (415) 554-7892