**This document is meant to serve as a general compliance guide for employers who are approaching 50 employees.**

We understand that employers have unique characteristics, and that each of the laws/regulations below has its own nuances, but generally speaking, employers with 50 or more employees must:

**FEDERAL LAWS/REGULATIONS**

* **Affordable Care Act (ACA)**
  + Offer minimum essential health coverage that is affordable and that provides minimum value to their qualified employees (and their dependents), or potentially make an employer shared responsibility payment to the IRS (<https://www.irs.gov/affordable-care-act/employers/employer-shared-responsibility-provisions>); and
  + Send reports to employees and to the IRS (Forms 1095-C and 1094-C) with information about whether they offered health coverage and, if so, information about the offer of coverage (<https://www.irs.gov/affordable-care-act/employers/questions-and-answers-on-reporting-of-offers-of-health-insurance-coverage-by-employers-section-6056#Basics>).
* **Family and Medical Leave Act (FMLA) *[only applicable if you employ 50 or more employees within 75 miles of the worksite]***
  + Offer up to 12 weeks of unpaid, job-protected leave to eligible employees in a 12-month period following the birth, adoption, or foster placement of an employee’s child or an employee’s own or a family member’s serious health condition (<https://www.dol.gov/whd/fmla/>); and
  + Provide a general notice to their employees regarding the FMLA (<https://www.dol.gov/whd/fmla/employerguide.pdf>).
* **Affirmative Action Program (AAP) *[only applicable if* *you have at least $50,000 in government contracts]***
  + Create programs to actively recruit and train minorities, women, disabled persons, and covered veterans, with accompanying recordkeeping requirements (e.g., incorporate these procedures into written personnel policies, keep them on file, and update them annually) (<https://www.dol.gov/ofccp/regs/compliance/ca_11246.htm>).
* **EEO-1 Reporting *[only applicable if you are a federal contractor]***
  + Fill out and submit the EEO-1 Report, which requires employers to provide a count of employees by job category and then by ethnicity, race, and gender (<https://www.eeoc.gov/employers/eeo1survey/whomustfile.cfm>).
* **Form 5500 *[only applicable if* *you sponsor a plan subject to ERISA]***
  + Complete Form 5500 (or Form 5500-SF if their plan has under 100 employees), which is used to collect data on employees’ benefits, including insurance plans (<https://www.irs.gov/retirement-plans/form-5500-corner>).

**WISCONSIN LAWS/REGULATIONS**

* **Business Closing Law**
  + Give 60 days’ notice to the Department of Workforce Development (DWD), affected employees, unions representing affected employees, and the highest official of the town, village, or city in which they are located, when they decide to conduct a business closing or mass layoff; and
  + Post in a conspicuous place upon their premises the following poster prepared and made available by the DWD: Employee Rights Under Wisconsin's Business Closing/Mass Layoff Law (<https://dwd.wisconsin.gov/dwd/publications/erd/pdf/erd_9006_p.pdf>).
* **Cessation of Health Care Benefits Law**
  + Provide 60 days’ notice to any affected employees, retirees, or their dependents, when they decide to cease providing health care benefits. This provision applies to situations where employers completely eliminate their entire package of health care benefits for broad categories of workers or retirees. It does not apply to employment termination of individuals or to modifications of continuing plans; and
  + Post in a conspicuous place upon their premises the following poster prepared and made available by the DWD: Notification Required for Cessation of Health Care Benefits (<https://dwd.wisconsin.gov/dwd/publications/erd/pdf/erd_11054_p.pdf>).

* **Family and Medical Leave Law**
  + Allow employees 6 weeks of leave for the birth or adoption of a child, 2 weeks of leave to care for a parent, child, or spouse with a serious health condition, and 2 weeks of leave for the employee’s own serious health condition in a 12-month period; and
  + Post in a conspicuous place upon their premises the following poster prepared and made available by the DWD: Family and Medical Leave Law (<https://dwd.wisconsin.gov/dwd/publications/erd/pdf/erd_7983_p.pdf>).
* **Wisconsin Bone Marrow and Organ Donation Leave Act**
  + Allow employees up to 6 weeks of leave in a 12-month period for the purpose of serving as a bone marrow or organ donor, provided that the employee provides written verification that the employee is to serve as a bone marrow or organ donor and so long as the leave is only for the period necessary for he employee to undergo and recover from the procedure
  + Post in a conspicuous place upon their premises the following poster prepared and made available by the DWD: Wisconsin Bone Marrow and Organ Donation Leave Act (<https://dwd.wisconsin.gov/dwd/publications/erd/pdf/erd_18114_p.pdf>).

If you have or are approaching 50 employees and would like to learn more about if and how these laws and regulations will affect you, or have any other questions or concerns with this guidance document, please reach out to us at [ask@trifectagc.com](mailto:ask@trifectagc.com).