



**50+ Employee Company Federal Requirements  
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All information below is current as of March 2022. These items are all above and beyond laws and regulations that are in place for employers with less than 50 employees. Please be sure to check for changes in Federal laws regularly and check with your respective state for additional requirements.

**Federal Family Medical Leave**

**Eligible Employers:**

An employer is eligible if it maintained 50 employees or more within a 75-mile radius on payroll for a period of 20 or more calendar work weeks (not necessarily consecutive work weeks) in either the current or preceding calendar year.

**Eligible Employees:**

Eligible employees must meet all of the following requirements:

- Work at a location where the employer has 50 or more employees within 75 miles
- Worked at least 1,250 hours excluding time off during the 12 months prior to the start of leave (0.6 FTE); See law for additional details regarding airline flight crew members, if applicable
- Worked for the employer for 12 months, but not necessarily consecutively; Employment within seven years is counted unless the break in service is (1) due to military service, or (2) governed by written agreement, including a collective bargaining agreement. See the law for more details.

**Employer Requirements:**

- Implement an FMLA policy and begin offering the benefit to eligible employees; Employers who are growing and expect to meet the 50-employee threshold should draft a policy ahead of time for implementation once the threshold is met
- Offer up to 12 weeks of unpaid, job-protected leave to eligible employees following the birth, adoption, or foster placement of an employee's child, or for serious family illness. Some states require *paid* parental leave, which you should also be prepared for
- Post FMLA labor law posters in all work locations

**Federal Affordable Care Act**

**Eligible Employers:**

- An employer is an "Applicable Large Employer" (ALE) under the ACA when it has 50 or more full-time employees and full-time equivalent employees (FT/FTE).
- To determine its workforce size for a year, an employer adds its total number of full-time employees for each month of the prior calendar year to the total number of full-time equivalent employees for each calendar month of the prior calendar year and divides that total number by 12.
- To calculate the total number of full-time equivalent employees for the prior calendar year, add together all of the hours worked by non-full-time employees for the year, divide by 30 hours per week and then divide by 52 weeks per year.
- Employers cannot avoid this law by having part-time or seasonal employees, as it is based on total hours worked.

**Eligible Employees:**

The ACA classifies "full time" employment as 30 hours a week of work or more. So, when calculating the total number of employees, include both full-time employees as well as those who work the equivalent of full-time hours.

**Employer Requirements:**

- Provide employees access to “affordable” health insurance of “minimum value”
- Work with human resources team and/or insurance provider to ensure insurance plan(s) are in compliance
- Provide year-end reporting to employees and the IRS that indicates in-compliance insurance was provided
- Employer Shared Responsibility Provision: Employers with 50 or more full-time employees and/or FTEs that don’t offer affordable health insurance to qualified employees may be subject to penalties.

**Affirmative Action****Eligible Employers:**

An employer is eligible if it has 50 or more employees and \$50,000 in government contracts.

**Eligible Employees:**

All employees of the organization are counted as eligible employees.

**Employer Requirements:**

Eligible employers are required to have in place an updated written affirmative action plan

**Equal Employment Opportunity (EEO)****Eligible Employers:**

An employer is eligible if it has 50 or more employees and is a federal contractor or has 100 or more employees.

**Eligible Employees:**

All employees of the organization are counted as eligible employees.

**Employer Requirements:**

Eligible employers are required to submit an EEO-1 report, which discloses the makeup of the company’s employee demographic.

**Employee Retirement Income Security Act (ERISA)****Eligible Employer:**

An employer is eligible if it has any number of employees and sponsors a plan subject to the Employee Retirement Income Security Act (ERISA). Plans subject to ERISA generally include medical, dental, 401, and retirement plans.

**Eligible Employees:**

All employees of the organization are counted as eligible employees.

**Employer Requirements:**

- Complete Form 5500 Annual Returns/Reports of Employee Benefit Plan to satisfy annual reporting requirements under Title I and Title IV of ERISA and under the Internal Revenue Code
- If plan has under 100 employees, only Form 5500-SF Short Form Annual Returns/Reports of Small Employee Benefit Plan is required
- Typically, this form is filed by the plan administrator; Check with your plan administrator to ensure this form is filed