

For purposes of determining the number of employees in a group health benefit plan, insurers and producers are expected to follow specific guidance as outlined in Oregon Administrative Rule 836-053-0015. The number of employees reported on this form will help determine employer eligibility to purchase coverage in the small or large group market. We also use this form to capture information about the applicability of certain federal laws such as COBRA. Please complete this form and return it to your broker or Kaiser Permanente account manager no later than 10 days after you receive it.

### SECTION 1 — GROUP INFORMATION

Group name \_\_\_\_\_ Group number \_\_\_\_\_ Company address \_\_\_\_\_

Renewal date \_\_\_\_\_ Billing address if different from above \_\_\_\_\_

Group contact name \_\_\_\_\_

Title \_\_\_\_\_ Email \_\_\_\_\_ Phone \_\_\_\_\_ Fax \_\_\_\_\_

Group billing contact (if different) \_\_\_\_\_

Title \_\_\_\_\_ Email \_\_\_\_\_ Phone \_\_\_\_\_ Fax \_\_\_\_\_

### SECTION 2 — DETERMINING GROUP SIZE UNDER OREGON LAW

- Oregon Administrative Rule (OAR) 836-053-0015 establishes the method for defining a small employer. This rule and its Exhibit provide specific details about how to count employees toward the small and large group size thresholds.
- Generally speaking, a small employer in Oregon is one that employed (on average, during the prior calendar year) 1–50 full-time employees, including full-time-equivalent employees. A prescribed calculation determines the number of full-time and full-time-equivalent employees. Companies with a common owner or that are otherwise related under certain rules of Section 414 of the Internal Revenue Code are generally combined and treated as a single group.
- To be considered a small employer under Oregon law (OAR 836-053-0015), the employer must employ at least one common law employee who is enrolled on the plan at the beginning of the plan year.
- For more information on how to count employees toward the 1–50 threshold, which employees to count, and how to identify controlled groups, refer to any of these sources:
  - o OAR 836-053-0015 and Exhibit B to OAR 836-053-0015. (Search for this OAR at <https://secure.sos.state.or.us/oard/processLogin.action>.)
  - o IRS Publication, "Determining if an Employer is an Applicable Large Employer," [www.irs.gov/affordable-care-act/employers/determining-if-an-employer-is-an-applicable-large-employer](http://www.irs.gov/affordable-care-act/employers/determining-if-an-employer-is-an-applicable-large-employer).
  - o You may also refer to **healthcare.gov** or your legal counsel for information on calculating the number of full-time, full-time-equivalent, and eligible employees.
  - o An employee is considered a common law employee if the employer has the authority to direct and control the manner in which the services are performed by the individual; they perform services for the firm under an employer-employee relationship but they are not an owner, partner in the firm, independent contractor, or its sole proprietor or their spouse. For more information, see Exhibit B to OAR 836-053-0015. (Search for this OAR at <https://secure.sos.state.or.us/oard/processLogin.action>.)

### SECTION 3 — EMPLOYER INFORMATION (Use references outlined in Section 2 to answer these questions)

- 1. Are you part of a controlled group?** Yes No (For controlled groups, answers to questions 2 and 3 should include all subsidiaries to the controlled group.)
  - a. If you are a controlled group, who is the employer for the purposes of filing taxes? \_\_\_\_\_
- 2. How many full-time and full-time-equivalent employees did you employ during the prior calendar year?** \_\_\_\_\_
- 3. Will there be at least one common law employee enrolled on the plan at the beginning of the plan year?** (Answering "no" to this question indicates the employer is not eligible to purchase a group health plan as an Oregon small employer. See the last bullet in Section 2 for specific detail.) Yes No
- 4. What are the total number of employees** on payroll that are eligible under the Summary Plan Description and in accordance with applicable state and federal law for the group coverage that you are purchasing? \_\_\_\_\_

## SECTION 4 — FEDERAL MANDATES

This is to determine if your group is subject to COBRA or TEFRA regulations. Consult your legal adviser if you have questions about which employees should be counted and/or what it means to be subject to COBRA or TEFRA.

Yes    No    **COBRA:** Did your company employ 20 or more employees for at least 50% of the workdays of the preceding calendar year (January–December), making it subject to COBRA?

Yes    No    **TEFRA:** Did your company employ 20 or more full-time and/or part-time employees for each working day for 20 or more calendar weeks in the current calendar year or preceding calendar year, making it subject to TEFRA?

**To the best of my knowledge, I certify that all the information contained herein is correct. I understand that the final rates will be based on actual enrollment and that additional information may be required to verify eligibility of the group.**

Signature \_\_\_\_\_

Title \_\_\_\_\_ Date \_\_\_\_\_

