

Reminder: San Francisco HCSO Reporting Due May 1, 2026

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As a reminder, employers covered under the San Francisco Health Care Security Ordinance (“HCSO”) need to submit the 2025 Employer Annual Reporting Form by May 1, 2026. The form is completed and submitted online at <https://www.sf.gov/submit-employer-annual-reporting-form-olse>, beginning March 27, 2026.

Note. This annual reporting includes the reporting requirement associated with San Francisco’s Fair Chance Ordinance (“FCO”), also due May 1, 2026. Details related to the FCO are not addressed in this summary; visit the [FCO website](#) of the San Francisco Office of Labor Standards Enforcement (“OLSE”) for more information.

■ Employer Annual Form Reporting

Under the HCSO, covered employers must make minimum health care expenditures for each hour worked by covered employees in San Francisco.

Covered employers must also submit an online Employer Annual Reporting Form each year that summarizes how they complied with the HCSO.

The Form is normally due on April 30th of the following year, but the OLSE has announced that the deadline to submit the 2025 Form has been extended to May 1, 2026. According to FAQs emailed from the OLSE, no submission will be accepted after that date. The penalty for failing to timely submit the Employer Annual Reporting Form is \$500 per quarter.

An employer that was not covered by the HCSO and/or the FCO in any quarter of calendar year 2025 does not need to submit the Form. To determine whether the Form is required, an employer will answer the short survey on the first page of the online Form. Employers that were not covered by the HCSO or the FCO in 2025 will be directed to a webpage indicating that they do not need to submit the Form, and no further action is required. Covered employers will be directed to the appropriate online Form.

For employers who wish to preview the Form before completing it online, the OLSE has posted a sample of the 2025 Form and instructions on its [website](#).



■ HCSO Notice for Employees

If they haven't already, covered employers should make sure to post the official 2026 HCSO Notice in a conspicuous place at any employer workplace or job site where covered employees work. The Notice should also be mailed or emailed to employees who do not work at an employer workplace or job site, such as employees working from home. The Notice is available in several languages at https://media.api.sf.gov/documents/2026_HCSO_Poster_Dec2025.pdf.