

Activities***									^			
School Appearance Leave	X											
Smoking in the Workplace	X											
Unemployment Insurance	X											
Volunteer Firefighters Training										X		
Volunteer Civil Service Leave	X											
WARN Act (plant closings)											X	
Workers' Compensation	X											

*Cal-COBRA covers employers with 2-19 employees who offer health insurance benefits to employees. Cal-COBRA covers employers with 20 or more employees when the employee loses COBRA coverage, if the COBRA coverage was for less than 36 months.

**EEO reporting also applies to employers covered by Title VII who have fewer than 100 employees if the organization is owned or affiliated with another organization or there is centralized ownership, control or management so that the group legally constitutes a single enterprise, and the entire enterprise employs a total of 100 or more employees.

***A covered employer must employ 25 or more employees working at the same location.