

CALIFORNIA
CANNABIS
INDUSTRY
ASSOCIATION

2019

2019 END OF THE YEAR HR CHECKLIST

Produced by the CCIA
Insurance/Human Resources
Committee

Authored By:
Lauren Spagnuolo - Wurk





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2019 End of Year Planning Checklist

Ensure you have a successful 2019 year-end by reviewing these reminders about human resources, benefits and payroll that occur only at the end of the year.

Human Resources

Verify home addresses for all employees.	
Ensure proper year-end PTO carryover or pay employees out for PTO, depending on your company policy	
Verify that correct labor law posters are posted, order updated posters (as needed)	
Research and apply new federal, state or local minimum wage laws	
Prepare OSHA forms and post completed OSHA Form 300A (Summary of Work-Related Injuries and Illnesses) from February 1 – April 1	
Schedule and complete any required compliance training (sexual harassment training, safety, drug-free workplace)	
Update your employee handbook to address policy changes	
Ensure that terminated employees have zero balances for loans, garnishments, vacation, and sick time in the new year.	
Move current year terminated personnel files to storage	

Wages, Tax and Benefits

Check that Group-Term Life Insurance adjustments have been updated	
Ensure that other special tax items have been updated, such as Other Compensation, Third-Party Sick Pay, Employee Business Expense Reimbursements, Taxable Fringe Benefits, Tip Allocation information and Dependent Care Benefits	
Verify the employer's new state unemployment insurance tax rate and taxable wage limit for each state where the employer has workers.	



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Verify that withholding has been made properly or withhold from the final paycheck for taxable fringe benefits. These may include: <ol style="list-style-type: none">1. Group-term life insurance in excess of \$50,0002. Third-party sick pay (is the third party issuing a W-2?)3. Non-qualified moving expense reimbursements4. Company-provided transportation or parking5. Bonuses6. Non-cash payments (Ex: Gym Membership, Employee Gifts, etc)	
Audit FTEs (Full-time Equivalents) to determine if you have reached or exceeded 50 employees and are required to comply with FMLA and ACA in the new year.	
Prepare and distribute annual notices (Medicare Part D, HIPPA, ERISA, etc.)	
Verify current employee and accurate dependent coverage and ensure changes are updated for the new year (if applicable).	
Distribute new health/dental insurance cards (if applicable)	
Compile Census information for retirement plan testing (highly compensated).	

Payroll

Schedule any special bonus payrolls for the current year	
Determine whether all adjustments are applied or that an adjustment payroll has been scheduled.	
Confirm that all "manual" checks written during the year have been accounted for and reconciled	
Determine that all voided or reversed paychecks have been accounted for and reconciled	
Confirm that for the new year the schedule of pay dates, period ending dates and quarter closing dates, are as intended and do not fall on holidays or weekends.	
Create a list of outstanding checks to insure you comply with your State Escheat Laws (unclaimed property).	
Remind employees to fill out a new Form W-4 if their situation has changed.	
Prepare for the first payroll of the year	