Solano County Counterproposal to Unit 13 Proposal #11

Distributed on October 4, 2022

6.3 Cafeteria Plan

Effective for coverage beginning January 1, 20**23**~~19~~, the County's contribution to the cafeteria plan shall be set at seventy-five **percent** (75%) ~~**ninety** percent (90%)~~ of the 20**23**~~19~~ PEMHCA Bay Area Kaiser Permanente family rate minus the PEMHCA MEC.

Effective with the coverage effective January 1, 202~~0~~**24**, the County's contribution toward the health plan, as historically administered, shall be set at seventy-five ~~**ninety**~~ percent ~~**(90%)**~~ (75%) of the 202~~0~~**24** PEMHCA Region 1 Kaiser Permanente family rate minus the PEMHCA MEC.

Effective with the coverage effective January 1, 202~~1~~**25**, the County's contribution toward the health plan, as historically administered, shall be set at seventy-five ~~**ninety**~~ percent ~~**(90%)**~~ (75%) of the 202~~1~~**25** PEMHCA Region 1 Kaiser Permanente family rate minus the PEMHCA MEC.

~~Effective with the coverage effective January 1, 2022**26**, the County's contribution toward the health plan, as historically administered, shall be set at seventy-five **ninety** percent **(90%)** (75%) of the 2022**26** PEMHCA Region 1 Kaiser Permanente family rate minus the PEMHCA MEC.~~

Employees who waive health insurance because the employee demonstrates to the County that s/he has alternate health insurance coverage shall receive no more than $500.00 per month minus the CalPERS Minimum Employer Contribution (MEC) as cash back. Employees who elect employee only coverage will receive no more than $334.58 per month as cash back, depending on the medical plan selected.

An employee may use the County's contribution to the cafeteria plan toward the medical insurance plan for which s/he has elected to enroll.

A regular part-time or limited term part-time employee shall receive a pro-rata amount of the total sum of the PEMHCA MEC and the cafeteria plan contribution of the full-time employee in proportion to the relationship their basic workweek bears to forty (40) hours. That total amount shall first be allocated to the PEMHCA MEC and any remaining employer contribution shall then be allocated to the cafeteria plan.

Additionally, beginning the first pay period following adoption of the ~~2017~~ **2022** collective bargaining agreement **or the first full pay period following October 21, 2022, whichever is later**, an employee enrolled in PEMHCA for "employee plus two or more dependents" shall receive a County contribution of ~~fifty dollars ($50.00)~~ ~~**one hundred dollars ($100)**~~ **one hundred and twenty-five dollars ($125.00)** per month into the Cafeteria Plan. Said employee may use this County contribution for health insurance premium conversion, health care reimbursement account, and/or dependent care reimbursement account. In the absence of a cafeteria plan election form, the County contribution shall be used for health insurance premium conversion. The County contribution shall sunset at the end of the pay period which includes ~~October 21, 2022~~5 **the expiration of the 2022-2025** ~~**2019-2022**~~ **collective bargaining agreement**.

Health Care Reimbursement Account

During an annual open enrollment period (normally November), an employee may elect to enter into a salary reduction agreement with the County whereby the County will direct the amount of the salary reduction on a pre-tax basis into the employee's Health Flexible Spending Account ("HFSA"). The employee's election is irrevocable until the next open enrollment period, except on the occurrence of a qualifying event specified in the County's Plan Document. The employee will forfeit all unused funds remaining in his or her HFSA at the end of the plan year or at the end of the grace period, if any, allowed under the County Plan Document, whichever is later. During the period allowed under the Plan Document, the employee may use the funds in his or her HFSA to obtain reimbursement for otherwise unreimbursed eligible medical expenses.

Dependent Care Reimbursement Account

During the annual open enrollment period (normally November), an employee may elect to enter into a salary reduction agreement whereby the County will direct the amount of the salary reduction on a pre-tax basis into the employee's Dependent Care Assistant Plan ("DCAP") account. The employee's election is irrevocable until the next open enrollment period, except on occurrence of a qualifying event specified in the County's Plan Document. The employee may request reimbursement of qualifying dependent care expenses from his or her DCAP Account. The employee will forfeit all unused funds remaining in his or her DCAP account at the end of the plan year or at the end of the grace period, if any, allowed under the County Plan Document, whichever is later.