

RESOLUTION NO. 15-1366

In the matter of adopting rules to determine employee benefit eligibility for the Employee Health Benefit Plan(s) in order to comply with ACA mandates. ) County Commissioners' Office, Wood County, Ohio December 15, 2015

WHEREAS, the Employee Benefit Plans (Wood County and Board of Developmental Disabilities) are non-ERISA, self-funded, non-federal governmental plans currently holding "Grandfathered" Status under the Patient Protection and Affordable Care Act (PPACA), and as "Grandfathered" Plans, Wood County is subject to certain provisions of the Affordable Care Act (ACA); and

WHEREAS, one such provision of the Affordable Care Act is Shared Responsibility which mandates that Plans adopt a method to measure employee's hours of service to determine benefit eligibility based on ACA's definition of full-time, and

WHEREAS, such mandates require the County to change its employee eligibility rules or be subject to an assessment or penalty commencing in 2016, and it is the Board's intent to comply with current and future regulations to avoid such assessment, therefore be it

RESOLVED, that effective January 1, 2016, and each year thereafter the employee eligibility rules shall be changed to comply with the ACA regulations using the Look-back Method as defined in the Summary Plan Descriptions for the Wood County Employee Health Benefits Plan (including participating public entity: Northwestern Water & Sewer District) and Wood County Board of Developmental Disabilities, and be it further

RESOLVED, that benefit eligibility and enrollment shall be documented by the Commissioners' Office and reported annually to the IRS by the Auditor's Office commencing in 2016 in order to comply with the new mandates, and be it further

RESOLVED, that the provisions of this resolution shall remain in full force and effect unless otherwise provided for by the said Board of County Commissioners.

Commissioner LaHote moved and Commissioner Herringshaw seconded the resolution and the roll being called on its adoption, the vote resulted as follows:

Craig LaHote yes Joel M. Kuhlman Absent Doris I. Herringshaw, Ed.D. yes

Attest: Sandy A. Long Clerk of said Board

cc: Scan to CAA Meritain Health Mercer Consultant Jason Beaver File