County Counter to Union Proposal Sec 6.3 Cafeteria Plan 9-12-22 – Unit 1
September 15, 2022

6.3 Cafeteria Plan

~~For coverage effective January 1, 2019, the County's contribution to the cafeteria plan shall be set at seventy-five percent (75%) of the 2019 PEMHCA Bay Area Kaiser Permanente family rate minus the PEMHCA MEC.~~

Effective the full pay period following the Board of Supervisors' adoption or January 1, 2023, whichever is later, the County's contribution toward the health plan, as historically administered, shall be set at seventy-five percent (75%) of the ~~2020~~ 2023 PEMHCA Region 1 Kaiser Permanente family rate minus the PEMHCA MEC.

Effective with coverage effective January 1, ~~2021~~ 2024, the County's contribution toward the health plan, as historically administered, shall be set at seventy-five percent (75%) of the ~~2021~~ 2024 PEMHCA Region 1 Kaiser Permanente family rate minus the PEMHCA MEC.

Effective with coverage effective January 1, ~~2022~~ 2025, the County's contribution toward the health plan, as historically administered, shall be set at seventy-five percent (75%) of the ~~2022~~ 2025 PEMHCA Region 1 Kaiser Permanente family rate minus the PEMHCA MEC.

Additionally, with the beginning of the first pay period following adoption of the ~~2020~~ 2022 collective bargaining agreement, an employee enrolled in PEMHCA for "employee plus two or more dependents" shall receive a County contribution of fifty dollars ($50.00) 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 the expiration of the ~~2020-2022~~ 2022-2025 collective bargaining agreement.

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.

An employee who has unused (unspent) cafeteria plan contributions shall retain those contributions as additional earnings (wages), but only to a maximum of three hundred thirty-four dollars fifty-eight cents ($334.58) per month.

An employee who waives health insurance because the employee demonstrates to the County that s/he has alternate health insurance coverage shall receive five hundred dollars ($500.00) per month minus the PEMHCA MEC.

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.

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 Care Reimbursement Account ("HCRA"). 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/her HCRA at the end of the plan year or at the end of the grace period, if any, allowed under the County's Plan Document, whichever is later. During the period allowed under the Plan Document, the employee may use the funds in his/her HCRA to obtain reimbursement for otherwise unreimbursed eligible medical expenses.

Dependent Care Reimbursement Account:
During an 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 Reimbursement Account ("DCRA"). 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 in his/her DCRA at the end of the plan year or at the end of the grace period, if any, allowed under the County's Plan Document, whichever is later. During the period allowed under the Plan Document, the employee may use the funds in his/her DCRA to obtain reimbursement of eligible dependent care expenses.

COUNTY:	UNION:
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Charmie Junn	Costa Kerestenzis
Date: _______________	Date: ___________________