County Counter Proposal to Association Proposal 9 - Units 17 & 18
October 6, 2022

6.3 Cafeteria Plan

~~Effective January 1, 2019, the County's contribution to the cafeteria plan shall be set at 75% of the 2019 PEMHCA Bay Area Kaiser Permanente family rate minus the PEMHCA MEC.~~

Effective ~~with~~ for ~~the~~ coverage of ~~effective~~ January 1, ~~2020~~ 2023 or the first of the month following the Board of Supervisors' adoption date, the County's contribution toward the ~~health~~ cafeteria plan~~, as historically administered,~~ shall be set at ~~eighty-five percent (85%)~~ eighty percent (80%)of the ~~2020~~ 2023 PEMHCA Region 1 Kaiser Permanente family rate minus the PEMHCA MEC.

Effective with the coverage effective January 1, ~~2021~~2024, the County's contribution toward the health plan, as historically administered, shall be set at ~~eighty five percent (85%)~~ eighty percent (80%) of the ~~2021~~ 2024 PEMHCA Region 1 Kaiser Permanente family rate minus the PEMHCA MEC.

Effective with the coverage effective January 1,~~ 2022~~ 2025, the County's contribution toward the health plan, as historically administered, shall be set at ~~eighty five percent (85%)~~ eighty percent (80%) of the ~~2022~~ 2025 PEMHCA Region 1 Kaiser Permanente family rate minus the PEMHCA MEC.

Additionally, ~~with the pay period that includes the latter of December 3, 2019 or~~ through December 16, 2022, or the start date of the increase to the County's contribution to the cafeteria plan to eighty percent (80%) of the PEMHCA Region 1 Kaiser Permanente family rate minus the PEMHCA MEC, whichever is sooner ~~the beginning of the first pay period following adoption of the 2019~~ ~~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 October 21, 2022.~~ The County contribution of fifty dollars ($50.00) shall sunset at the end of the pay period in December 2022.

An employee may use the County's contribution to the cafeteria plan toward the medical insurance plan for which ~~s/he~~ the employee 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 $334.58 per month.

An employee who waives health insurance because the employee demonstrates to the County that ~~s/he~~ the employee has alternate health insurance coverage shall receive $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 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~~ the employee's 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~~ the employee's 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: ASSOCIATION:

Charmie Junn

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Date: 10/11/22

Jon Mazer

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Date: 10-11-22