

EMPLOYEES

Series 400

Policy Title Licensed Employee Group Benefits

Code No. 406.05

Option I:

Licensed employees may be eligible for group benefits as determined by the board and required by law. The board will select the group benefit program(s) and the insurance company or third party administrator which will provide or administer the program.

Full-time licensed employees are eligible to participate in the health and major medical, life, and long-term disability group insurance plans. Regular part-time employees who wish to purchase insurance coverage may participate in group insurance programs by meeting the requirements of the insurer. Full-time and regular part-time licensed employees who wish to purchase insurance coverage for their spouse or dependents may do so by meeting the requirements of the insurer.

In accordance with the Patient Protection and Affordable Care Act (ACA), the board will offer licensed employees who work an average of at least thirty (30) hours per week or one hundred thirty (130) hours per month, based on the measurement method adopted by the board, with minimum essential coverage that is both affordable and provides minimum value. The board will have the authority and right to change or eliminate group benefit programs, other than the group health plan, for its licensed employees.

Licensed employees who work an average of at least thirty (30) hours per week or one hundred thirty (130) hours per month, based on the measurement method adopted by the board, are eligible to participate in the group health plan with the district contribution determined by the board. Employers should maintain documents regarding eligible employees' acceptance and rejection of coverage.

Full-time and regular part-time licensed employees who wish to purchase coverage for their spouse or dependents may do so by meeting the requirements of the applicable plan.

Licensed employees and their spouses and dependents may be allowed to continue coverage of the school district's group health program if they cease employment with the school district by meeting the requirements of the plan.

This policy statement does not guarantee a certain level of benefits. The board will have the authority and right to change or eliminate group insurance programs for its licensed employees.

The requirements stated in the Master Contract between employees in the certified collective bargaining unit and the board regarding the group insurance benefits of such employees will be followed.

Legal Reference:

Iowa Code §§ 20.9; 85; 85B; 279.12, .27; 509; 509A; 509B

Internal Revenue Code § 4980H(C)(4); Treas. Reg. § 54.4980H-1(a)(21)(ii).

Shared Responsibility for Employers Regarding Health Coverage, 26 CFR Parts 1, 54 and 301, 78 Fed. Reg. 217, (Jan2, 2013).

Shared Responsibility for Employers Regarding Health Coverage, 26 CFR Parts 1, 54 and 301, 79 Fed. Reg. 8543 (Feb. 12, 2014).

Cross Reference:

405.01 Licensed Employee Defined

706.02 Payroll Deductions

Approved: May 13, 2014

Reviewed: January 18, 2021

Revised: January 18, 2021

NOTE: Beginning on January 1, 2015, school districts that employ an average of at least 50 full-time employees (including and equivalent for part-time employees), are required to offer health coverage to full-time employees (and their dependents) or pay a penalty tax under the ACA Employer Mandate. Districts with 50-99 full-time employees (including and equivalent for part-time employees) may have until their 2016 plan year before compliance is required, if certain conditions are satisfied. Option I assumes a school district employs at least 50 full-time employees (including an equivalent for part-time employees) and is subject to the ACA's Employer Mandate. Boards can edit Option I to reflect their district's actual coverage (e.g., additional group insurance plans offered by the districts, which may include: life and long-term disability group insurance plans).