

A Resolution approving medical benefit premiums for employees classified as “full time” under Affordable Care Act.

## RESOLUTION

WHEREAS, the Affordable Care Act mandate requires employers provide health plan coverage to “full time” employees or be subject to a penalty tax, and

WHEREAS, the IRS has defined “full time employee” as an employee who is averages at least 30 hours of service per week, and

WHEREAS, the Affordable Care Act requires employers make coverage eligibility available for “full time” employees and their tax dependent children, and spouse, and

WHEREAS, regular full time employees pay 16% of the monthly premium equivalent rate, or 12.6% of the monthly premium equivalent rate if participating in the Health Risk Assessment, and

WHEREAS, it is the recommendation of the Director of Human Resources that “full time” employees, hired and/or working a minimum of 30 hours per week (.75 FTE), but less than standard full time of 37.5/40 hours per week, receive pro-rated employer contribution to the monthly premium equivalent.

NOW THEREFORE BE IT RESOLVED by the Common Council that the employees monthly premium equivalent rate for “full time” employee (as defined under Affordable Care Act) be established as the same as regular full time employees, plus an additional 25% of the monthly premium equivalent rate.

BE IT FURTHER RESOLVED that the Director of Human Resources and the Director of Finance are herewith authorized and directed to take any and all necessary steps to implement this agreement.