RESOLUTION NO. 21, 2019

A RESOLUTION ESTABLISHING CITY CONTRIBUTIONS TO EMPLOYEE HEALTH SAVINGS ACCOUNTS AND HEALTH REIMBURSEMENT ACCOUNTS

WHEREAS, the City has adopted a High Deductible Health Plan ("HDHP") upon recommendation from the City Administration and the Employee Healthcare Benefits Committee; and

WHEREAS, the City has in the past contributed monies to the employee's individual health savings account to offset uncovered medical expenses and to incentivize employee participation; and

WHEREAS, the plan year for such contributions traditionally has run from September 1 to August 31 annually; and

WHEREAS, the Administration recommends establishing health reimbursement accounts for employees who participate in the City's High Deductible Health Plan ("HDHP") but are ineligible for health savings accounts; and

WHEREAS, the Administration further recommends renewing the City's program for contributions to employee health savings accounts; and

WHEREAS, the Administration recommends keeping the calendar year for health savings accounts and health reimbursement accounts contributions on the September 1 to August 31 cycle.

NOW THEREFORE, BE IT RESOLVED by the Council of the City of Montgomery, Hamilton County, Ohio, that:

SECTION 1. All employees electing to participate in the City's High Deductible Health Plan ("HDHP") who are eligible to contribute to a health savings account

shall receive a contribution from the City in the amount of \$1,050.00 during the twelve month period commencing September 1, 2019 if such employee elects to receive family coverage within the HDHP (family coverage being defined as a Family Plan, Employee and Spouse Plan, or Employee and Children Plan), or \$750.00 for the twelve month period commencing September 1, 2019 if such employee elects to receive single plan coverage through the HDHP. These amounts will be paid on or after September 1, 2019 and deposited to the employee's health savings account. Commencing September 1, 2019 through August 31, 2020, in addition to the incentive contribution to be paid by the City, the City agrees to match the employee's contribution to his/her health savings account up to an additional \$700.00 for employees enrolled in family plans and \$500.00 for employees enrolled in single plans. The matching contribution from the City shall be paid to the employee's health savings account at such time during the year as the employee's contributions reach the City's maximum level of matching contribution. If the employee does not reach the maximum level on or before August 31, 2020, then the City's matching contribution shall be paid at the close of the plan year, August 31, 2020.

SECTION 2. For all employees electing to participate in the City's High Deductible Health Plan ("HDHP") but who are ineligible to contribute to a health savings account, the City shall establish a health reimbursement account in the amount of \$1,050.00 during the twelve month period commencing September 1, 2019 if such employee elects to receive family coverage within the HDHP (family coverage being defined as a Family Plan, Employee and Spouse Plan, or Employee and Children Plan), or in the amount of \$750.00 for the twelve month period commencing September 1, 2019 if

such employee elects to receive single plan coverage through the HDHP. The health reimbursement accounts will be established on or after September 1, 2019.

SECTION 3. This Resolution shall be in full force and effect from and after its passage.

PASSED: August 7, 2019

Christopher P. Dobrozsi, Mayor

APRROVED AS TO FORM:

Terrence M. Donnellon, Law Director