

BOARD OF SUPERVISORS OF THE COUNTY OF PLUMAS

RESOLUTION NO. 14-7975

A RESOLUTION TO ADOPT EMPLOYEE WORK HOUR DEFINITIONS REGARDING OFFERS OF HEALTH INSURANCE COVERAGE IN COMPLIANCE WITH THE PATIENT PROTECTION & AFFORDABLE CARE ACT.

WHEREAS, The Patient Protection & Affordable Care Act (“PPACA”) added Section 4980H, Shared Responsibility for Employers Regarding Health Care Coverage, to Title 26 of the United States Code, the Internal Revenue Code (“Section 4980H”); and

WHEREAS, Section 4980H became effective January 1, 2014, with the 2014 calendar year serving as a transition year, requiring changes to health benefits eligibility criteria based on employees’ hours of service.

WHEREAS, Section 4980H imposes an assessable payment on an applicable large employer when (1) it fails to offer “substantially all” of its full-time employees (and their dependents) the opportunity to enroll in minimum essential coverage, or offers coverage to “substantially all” of its full-time employees (and their dependents) that is either “unaffordable” or does not provide “minimum value,” and (2) any full-time employee is certified to the employer as having received a subsidy for coverage through the exchange (“Penalty”); and

WHEREAS, the County of Plumas (“County”) is considered an applicable large employer because it employed an average of at least 50 full-time employees (including full-time equivalents) on business days during the preceding calendar year; and

WHEREAS, adopting the PPACA Work Hour Policy definitions for determining full time employment status is in the best interest of the County to grant the County Departments the guidelines and flexibility necessary to accomplish Department’s goals.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Plumas, State of California, that the following definitions relating to employee hours of service are adopted:

1. Patient Protection & Affordable Care Act (PPACA) –The following definitions apply only with respect to the County’s offers of health insurance coverage, and not to determining an employee’s eligibility for any other benefit or status:
  - a. Full Time Employee: A full-time employee is defined as an employee whose hours of service, aggregated among all County departments for which the employee performs work, average thirty (30) or more per week.
  - b. Part Time Employee: An employee whose hours of service average less than thirty (30) per week or 120 per month.

- c. Hours of Service: Hour of service means each hour for which an employee is paid, or entitled to payment, for duties performed or no duties performed due to vacation, holiday, illness, incapacity (including disability) lay-off, jury duty, or leave of absence.
2. Be it further resolved that County department heads shall obtain the approval of the Board of Supervisors prior to permitting any part-time employee to incur hours of service in excess of twenty-nine (29) hours in any week.

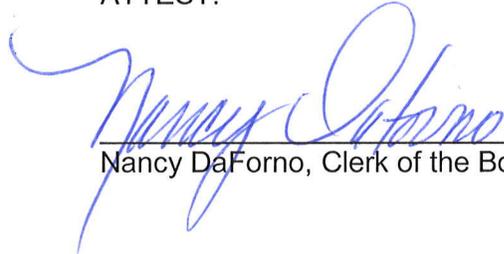
PASSED AND ADOPTED this 17 day of June, 2014, by the following vote:

AYES: SUPERVISORS THRALL, GOSS, SIMPSON, SWOFFORD, KENNEDY

NOES: NONE

ABSENT: NONE

  
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Chair, Board of Supervisors

ATTEST:  
  
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Nancy DaForno, Clerk of the Board