

BOARD OF SUPERVISOR OF THE COUNTY OF PLUMAS

RESOLUTION NO. 14-7976

A RESOLUTION TO ADOPT THE THREE AFFORDABILITY SAFE HARBORS UNDER THE PATIENT PROTECTION & AFFORDABLE CARE ACT (PPACA).

WHEREAS, The Patient Protection & Affordable Care Act added Section 4980H, Shared Responsibility for Employers Regarding Health Care Coverage, to Title 26 of the United States Code, the Internal Revenue Code; 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, 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 (MEC), or offers coverage to "substantially all" of its full-time employees (and their dependents) that is either "unaffordable" or does not provide "Minimum Value (MV)," and (2) any full-time employee is certified to the employer as having received a subsidy for coverage through the Marketplace Exchange ("Penalty"); and

WHEREAS, the Department of Treasury issued regulations regarding Section 4980H that permit an Applicable Large Employer to use one of three affordability safe harbors for any reasonable category of employees as long as it is applied on a uniform and consistent basis for all employees in the category; and

WHEREAS, the County intends to use good faith efforts to comply with legal requirements under PPACA and expects further guidance and regulations will be issued regarding PPACA.

NOW THEREFORE, be it resolved by the Board of Supervisors of the County of Plumas as follows:

1. For each reasonable category of employees, the County in its sole discretion, but on a uniform and consistent basis for all of the employees in a reasonable category, will, for the sole purpose of managing Penalties, apply one of the three affordability safe-harbors (i.e., Form W-2 Safe Harbor, Rate of Pay Safe Harbor, or Federal Poverty line Safe Harbor) to determine the affordability of the minimum value coverage it may, if applicable, offer to its full-time employees.

2. The County hereby delegates authority to the Human Resources Director, including his/her designee(s), to establish a Patient Protection & Affordable Care Act Compliance and Implementation Plan. The Human Resources Director, in developing this Plan, may choose to apply any of the three affordability safe harbors, or more than one, in accordance with and as permitted by Section 4980H, and shall have authority to modify the Plan to ensure the County's continuing compliance with Section 4980H of PPACA.

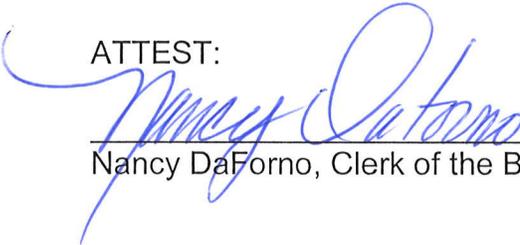
PASSED AND ADOPTED this 17 day of June, 2014, by the following vote:

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