

**RESOLUTION TO APPROVE FOR EMPLOYEE OFFERS OF AFFORDABLE  
HEALTH INSURANCE REQUIRED UNDER THE PATIENT PROTECTION AND  
AFFORDABLE CARE ACT (ACA)**

**WHEREAS**, Plumas County Personnel Rule 5.01 provides amendments to be made by resolution of the Fiscal Year 2022/2023 Job Classification Plan covering all positions in the County service; and

**WHEREAS**, the need to offer employees affordable Health Insurance, following the Patient Protection and Affordable Care Act (ACA) requirements. Offers are due in January of each year, to our employees for affordable offers; and

**WHEREAS**, all other bargaining units, other than Operating Engineers Local #3 (OE3) General and Mid-Management units, have accepted the new 2023 85%/15% employer premium split; and

**WHEREAS**, based on current OE3 premiums and MOU calculations for employee contributions, the hourly threshold is \$32.08 an hour. Therefore, the 85%/15% split is considered affordable meeting ACA requirements; and

**NOW, THEREFORE BE IT RESOLVED** by the Plumas County Board of Supervisors as follows:

To maintain ACA compliant with the affordability standard, we propose all offers to the low wage earners, \$32.08 hourly rate or lower, shall be entitled to the new 85%/15% split health insurance premium rates, as outlined in Exhibit A.

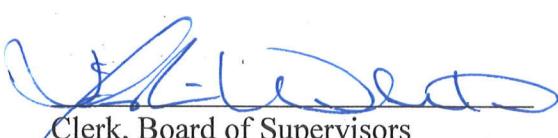
The foregoing Resolution was duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board on the 17th day of January 2023 by the following vote:

**AYES:** Supervisors: Goss, McGowan, Hagwood, Engel, Ceresola

**NOES:** Supervisors: None

**ABSENT:** Supervisors: None

  
Dwight Ceresola  
Chair, Board of Supervisors

  
Clerk, Board of Supervisors

# EXHIBIT A

## OE3 GENERAL UNIT

| PLAN A        | 85/15              | EMPLOYEE   | EMPLOYER   |
|---------------|--------------------|------------|------------|
| SINGLE        | \$ 1,029.00        | MONTHLY    | MONTHLY    |
|               | 60 + HOURS         | \$154.35   | \$874.65   |
|               | 50-59              | \$427.68   | \$601.32   |
|               | 40-49              | \$537.01   | \$491.99   |
|               | 30-39              | \$646.34   | \$382.66   |
|               |                    |            | \$191.33   |
| <b>1 + 1</b>  | <b>\$ 2,057.00</b> |            |            |
|               | 80 HOURS           | \$308.55   | \$1,748.45 |
|               | 70-79              | \$417.83   | \$208.91   |
|               | 60-69              | \$636.38   | \$318.19   |
|               | 50-59              | \$854.94   | \$427.47   |
|               | 40-49              | \$1,073.50 | \$536.75   |
|               | 30-39              | \$1,292.05 | \$646.03   |
| <b>FAMILY</b> | <b>\$ 2,777.00</b> |            |            |
|               | 80 HOURS           | \$416.55   | \$208.28   |
|               | 70-79              | \$564.08   | \$282.04   |
|               | 60-69              | \$859.13   | \$429.57   |
|               | 50-59              | \$1,154.19 | \$577.10   |
|               | 40-49              | \$1,449.25 | \$724.62   |
|               | 30-39              | \$1,744.30 | \$872.15   |
|               |                    |            | \$1,032.70 |
|               |                    |            | \$516.35   |

**OE3 GENERAL UNIT**

| PLAN B        |                    | 85/15      | EMPLOYEE |            | EMPLOYER   |     |
|---------------|--------------------|------------|----------|------------|------------|-----|
| SINGLE        | \$ 1,005.00        |            | MONTHLY  | PPD        | MONTHLY    | PPD |
|               | 60 + HOURS         | \$150.75   | \$75.38  | \$854.25   | \$427.13   |     |
|               | 50-59              | \$417.70   | \$208.85 | \$587.30   | \$293.65   |     |
|               | 40-49              | \$524.48   | \$262.24 | \$480.52   | \$240.26   |     |
|               | 30-39              | \$631.27   | \$315.63 | \$373.73   | \$186.87   |     |
|               |                    |            |          |            |            |     |
| <b>1 + 1</b>  | <b>\$ 2,010.00</b> |            |          |            |            |     |
|               | 80 HOURS           | \$301.50   | \$150.75 | \$1,708.50 | \$854.25   |     |
|               | 70-79              | \$408.28   | \$204.14 | \$1,601.72 | \$800.86   |     |
|               | 60-69              | \$621.84   | \$310.92 | \$1,388.16 | \$694.08   |     |
|               | 50-59              | \$835.41   | \$417.70 | \$1,174.59 | \$587.30   |     |
|               | 40-49              | \$1,048.97 | \$524.48 | \$961.03   | \$480.52   |     |
|               | 30-39              | \$1,262.53 | \$631.27 | \$747.47   | \$373.73   |     |
|               |                    |            |          |            |            |     |
| <b>FAMILY</b> | <b>\$ 2,714.00</b> |            |          |            |            |     |
|               | 80 HOURS           | \$407.10   | \$203.55 | \$2,306.90 | \$1,153.45 |     |
|               | 70-79              | \$551.28   | \$275.64 | \$2,162.72 | \$1,081.36 |     |
|               | 60-69              | \$839.64   | \$419.82 | \$1,874.36 | \$937.18   |     |
|               | 50-59              | \$1,128.01 | \$564.00 | \$1,585.99 | \$793.00   |     |
|               | 40-49              | \$1,416.37 | \$708.18 | \$1,297.63 | \$648.82   |     |
|               | 30-39              | \$1,704.73 | \$852.37 | \$1,009.27 | \$504.63   |     |

**OE3 GENERAL UNIT**

| PLAN C        | 85/15              | EMPLOYEE   | EMPLOYER   |
|---------------|--------------------|------------|------------|
| SINGLE        | \$ 940.00          | MONTHLY    | MONTHLY    |
|               | 60 + HOURS         | PPD        | PPD        |
|               | 50-59              | \$390.69   | \$799.00   |
|               | 40-49              | \$490.56   | \$549.31   |
|               | 30-39              | \$590.44   | \$245.28   |
|               |                    |            | \$224.72   |
|               |                    |            | \$349.56   |
|               |                    |            | \$174.78   |
| <b>1 + 1</b>  | <b>\$ 1,881.00</b> |            |            |
|               | 80 HOURS           | \$282.15   | \$141.08   |
|               | 70-79              | \$382.08   | \$191.04   |
|               | 60-69              | \$581.93   | \$290.97   |
|               | 50-59              | \$781.79   | \$390.90   |
|               | 40-49              | \$981.65   | \$490.82   |
|               | 30-39              | \$1,181.50 | \$899.35   |
|               |                    |            | \$899.35   |
|               |                    |            | \$449.68   |
|               |                    |            | \$699.50   |
|               |                    |            | \$349.75   |
| <b>FAMILY</b> | <b>\$ 2,539.00</b> |            |            |
|               | 80 HOURS           | \$380.85   | \$190.43   |
|               | 70-79              | \$515.73   | \$257.87   |
|               | 60-69              | \$785.50   | \$392.75   |
|               | 50-59              | \$1,055.27 | \$527.64   |
|               | 40-49              | \$1,325.04 | \$662.52   |
|               | 30-39              | \$1,594.81 | \$797.40   |
|               |                    |            | \$944.19   |
|               |                    |            | \$606.98   |
|               |                    |            | \$472.10   |
|               |                    |            | \$1,079.08 |
|               |                    |            | \$2,023.27 |
|               |                    |            | \$1,011.63 |
|               |                    |            | \$876.75   |
|               |                    |            | \$741.86   |

**OE3 GENERAL UNIT**

| PLAN D        | 85/15              | EMPLOYEE   | EMPLOYER |
|---------------|--------------------|------------|----------|
| SINGLE        | \$ 916.00          | MONTHLY    | MONTHLY  |
|               |                    | PPD        | PPD      |
|               | 60 + HOURS         | \$137.40   | \$778.60 |
|               | 50-59              | \$380.71   | \$535.29 |
| 40-49         |                    | \$478.04   | \$239.02 |
| 30-39         |                    | \$575.36   | \$287.68 |
|               |                    |            |          |
| <b>1 + 1</b>  | <b>\$ 1,832.00</b> |            |          |
|               | 80 HOURS           | \$274.80   | \$137.40 |
|               | 70-79              | \$372.13   | \$186.06 |
| 60-69         |                    | \$566.78   | \$283.39 |
| 50-59         |                    | \$761.43   | \$380.71 |
| 40-49         |                    | \$956.08   | \$478.04 |
| 30-39         |                    | \$1,150.73 | \$575.36 |
|               |                    |            |          |
| <b>FAMILY</b> | <b>\$ 2,473.00</b> |            |          |
|               | 80 HOURS           | \$370.95   | \$185.48 |
|               | 70-79              | \$502.33   | \$251.16 |
| 60-69         |                    | \$765.08   | \$382.54 |
| 50-59         |                    | \$1,027.84 | \$513.92 |
| 40-49         |                    | \$1,290.60 | \$645.30 |
| 30-39         |                    | \$1,553.35 | \$776.68 |
|               |                    |            |          |

EXHIBIT A

OE3 MID-MANAGEMENT & SUPERVISORS UNIT

| PLAN A        | PLAN B             | EMPLOYEE   | EMPLOYEE | EMPLOYEE   |
|---------------|--------------------|------------|----------|------------|
| SINGLE        | \$ 1,029.00        | MONTHLY    | PPD      | MONTHLY    |
|               | 60 + HOURS         | \$154.35   | \$77.18  | \$874.65   |
|               | 50-59              | \$427.68   | \$213.84 | \$601.32   |
|               | 40-49              | \$537.01   | \$268.50 | \$491.99   |
|               | 30-39              | \$646.34   | \$323.17 | \$382.66   |
|               |                    |            |          | \$191.33   |
| <b>1 + 1</b>  | <b>\$ 2,057.00</b> |            |          |            |
|               | 80 HOURS           | \$308.55   | \$154.28 | \$1,748.45 |
|               | 70-79              | \$417.83   | \$208.91 | \$1,639.17 |
|               | 60-69              | \$636.38   | \$318.19 | \$1,420.62 |
|               | 50-59              | \$854.94   | \$427.47 | \$1,202.06 |
|               | 40-49              | \$1,073.50 | \$536.75 | \$983.50   |
|               | 30-39              | \$1,292.05 | \$646.03 | \$764.95   |
|               |                    |            |          | \$382.47   |
| <b>FAMILY</b> | <b>\$ 2,777.00</b> |            |          |            |
|               | 80 HOURS           | \$416.55   | \$208.28 | \$2,360.45 |
|               | 70-79              | \$564.08   | \$282.04 | \$2,212.92 |
|               | 60-69              | \$859.13   | \$429.57 | \$1,917.87 |
|               | 50-59              | \$1,154.19 | \$577.10 | \$1,622.81 |
|               | 40-49              | \$1,449.25 | \$724.62 | \$1,327.75 |
|               | 30-39              | \$1,744.30 | \$872.15 | \$1,032.70 |
|               |                    |            |          | \$516.35   |

**OE3 MID-MANAGEMENT & SUPERVISORS UNIT**

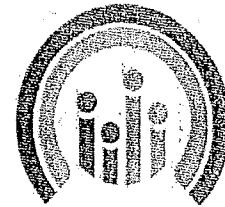
| EMPLOYEE      |                    | EMPLOYER       |            |
|---------------|--------------------|----------------|------------|
| EMPLOYEE      | EMPLOYER           | EMPLOYEE       | EMPLOYER   |
| <b>SINGLE</b> | <b>\$ 940.00</b>   | <b>MONTHLY</b> | <b>PPD</b> |
|               | 60 + HOURS         | \$141.00       | \$70.50    |
| 50-59         |                    | \$390.69       | \$195.34   |
| 40-49         |                    | \$490.56       | \$245.28   |
| 30-39         |                    | \$590.44       | \$295.22   |
|               |                    |                |            |
| <b>1+1</b>    | <b>\$ 1,881.00</b> |                |            |
|               | 80 HOURS           | \$282.15       | \$141.08   |
| 70-79         |                    | \$382.08       | \$191.04   |
| 60-69         |                    | \$581.93       | \$290.97   |
| 50-59         |                    | \$781.79       | \$390.90   |
| 40-49         |                    | \$981.65       | \$490.82   |
| 30-39         |                    | \$1,181.50     | \$590.75   |
|               |                    |                |            |
| <b>FAMILY</b> | <b>\$ 2,539.00</b> |                |            |
|               | 80 HOURS           | \$380.85       | \$190.43   |
| 70-79         |                    | \$515.73       | \$257.87   |
| 60-69         |                    | \$785.50       | \$392.75   |
| 50-59         |                    | \$1,055.27     | \$527.64   |
| 40-49         |                    | \$1,325.04     | \$662.52   |
| 30-39         |                    | \$1,594.81     | \$797.40   |
|               |                    |                |            |

**OE3 MID-MANAGEMENT & SUPERVISORS UNIT**

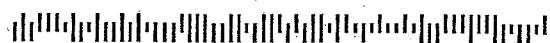
|  |  | EMPLOYEE      |                    | EMPLOYEE |            | EMPLOYEE   |            |
|--|--|---------------|--------------------|----------|------------|------------|------------|
|  |  | SINGLE        | \$ 916.00          | MONTHLY  | PPD        | MONTHLY    | PPD        |
|  |  |               | 60 + HOURS         | \$137.40 | \$68.70    | \$778.60   | \$389.30   |
|  |  | 50-59         | \$380.71           | \$190.36 | \$535.29   | \$267.64   |            |
|  |  | 40-49         | \$478.04           | \$239.02 | \$437.96   | \$218.98   |            |
|  |  | 30-39         | \$575.36           | \$287.68 | \$340.64   | \$170.32   |            |
|  |  | <b>1+1</b>    | <b>\$ 1,832.00</b> |          |            |            |            |
|  |  |               | 80 HOURS           | \$274.80 | \$137.40   | \$1,557.20 | \$778.60   |
|  |  | 70-79         | \$372.13           | \$186.06 | \$1,459.88 | \$729.94   |            |
|  |  | 60-69         | \$566.78           | \$283.39 | \$1,265.23 | \$632.61   |            |
|  |  | 50-59         | \$761.43           | \$380.71 | \$1,070.58 | \$535.29   |            |
|  |  | 40-49         | \$956.08           | \$478.04 | \$875.93   | \$437.96   |            |
|  |  | 30-39         | \$1,150.73         | \$575.36 | \$681.28   | \$340.64   |            |
|  |  | <b>FAMILY</b> | <b>\$ 2,473.00</b> |          |            |            |            |
|  |  |               | 80 HOURS           | \$370.95 | \$185.48   | \$2,102.05 | \$1,051.03 |
|  |  | 70-79         | \$502.33           | \$251.16 | \$1,970.67 | \$985.34   |            |
|  |  | 60-69         | \$765.08           | \$382.54 | \$1,707.92 | \$853.96   |            |
|  |  | 50-59         | \$1,027.84         | \$513.92 | \$1,445.16 | \$722.58   |            |
|  |  | 40-49         | \$1,290.60         | \$645.30 | \$1,182.40 | \$591.20   |            |
|  |  | 30-39         | \$1,553.35         | \$776.68 | \$919.65   | \$459.82   |            |



Covered California  
PO BOX 989725  
West Sacramento, CA 95798-9725



Plumas County  
ATTN: Human Resources  
270 County Hospital Rd Ste 207  
Quincy, CA 95971-9174



COVERED  
CALIFORNIA

## Important Information about Your Employee's Health Insurance Coverage through Covered California

Sep 12, 2018

Dear Human Resources Manager:

You are getting this notice because your employee(s) on the attached list below, was determined eligible for advanced premium tax credit (APTC) for purchasing and enrolling in a qualified health plan (QHP) through Covered California.

Applicable Large Employers (ALE) (e.g., employers with at least 50 full-time or full-time-equivalent employees) are subject to the Affordable Care Act's (ACA) Employer Shared Responsibility (ESR) provisions under section 4980H of the Internal Revenue Code (26 USC § 4980H). Under these provisions, an ALE is required to offer health coverage to its full-time employees, defined as those who average 130 or more hours of service per month, and their dependent children to avoid a penalty assessment by the Internal Revenue Service (IRS). The health coverage offered must meet the ACA's affordability and minimum value standards.

ALEs may be subject to an ESR penalty if at least one of its full-time employees receives APTC for purchasing their health coverage through Covered California.

If Plumas County is an ALE, and the employee(s) on the attached list is determined to be a full-time employee under the ACA AND was not offered an opportunity to enroll in employer-sponsored health coverage, or if the health coverage offered did not meet the ACA's affordability and minimum value standards for any month during 2018, the IRS may determine that you are subject to an ESR penalty.

Received

To learn more about the ACA's Employer Shared Responsibility provisions, please visit  
<https://www.irs.gov/affordable-care-act/employers/employer-shared-responsibility-provisions>.

For more information about the ACA's affordability and minimum value standards, please visit <https://www.irs.gov/affordable-care-act/employers/minimum-value-and-affordability>.

If you have IRS penalty questions, please contact the IRS toll-free at **1-800-829-4933**, Option 5, Monday – Friday, 7 a.m. – 7 p.m. local time.

**Important:** This may be the **ONLY** notification that Plumas County will receive from Covered California to inform you that you may be subject to an ESR penalty. **Only the IRS** can determine whether Plumas County will actually owe an ESR penalty and collect the penalty.

Remember: Discrimination against an employee who has been determined eligible for APTC and enrolled in a QHP through Covered California is prohibited under the ACA. Any employees who are retaliated against by their employer may file a complaint with the Occupational Safety and Health Administration of the United States Department of Labor (OSHA), as specified in 29 USC Section 218c and 29 CFR Sections 1984.102 and 1984.103.

## **What are your rights?**

If you believe there has been a mistake regarding your employee's eligibility for APTC because he/she was offered an opportunity to enroll in employer-sponsored health coverage that met the ACA's affordability and minimum value standards, you have the right to file an appeal with the U.S. Department of Health and Human Services (HHS) within 90 days from the date of this notice. If you file an appeal, HHS will consider evidence provided by both you and your employee to determine if the employee is eligible for APTC.

However, filing an appeal will not necessarily affect your liability to make an ESR payment to the IRS. **Only the IRS can determine whether you are subject to a penalty.**

For more information about the employer appeal process, visit:  
[www.healthcare.gov/marketplace-appeals/employer-appeals/](https://www.healthcare.gov/marketplace-appeals/employer-appeals/).

To download the employer appeal request form, visit:  
<https://www.healthcare.gov/downloads/marketplace-employer-appeal-form.pdf>.

You can mail the completed form to:

Health Insurance Marketplace  
Attn: Appeals  
465 Industrial Blvd.  
London, KY 40750-0061