

BOARD OF SUPERVISORS OF THE COUNTY OF PLUMAS  
RESOLUTION NO. 14-7978

A RESOLUTION TO ADOPT NEW ANTI-RETALIATION POLICY UNDER TITLE I OF THE PATIENT PROTECTION & AFFORDABLE CARE ACT.

WHEREAS, Section 1558 of the Patient Protection & Affordable Care Act prohibits retaliation against employees for engaging in certain protected "whistleblower" activities; and

WHEREAS, Section 1558 of the Patient Protection & Affordable Care Act also prohibits employers from retaliating against any employee because he or she received a credit or subsidy to assist with the purchase of health insurance through a health insurance exchange beginning 2014.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors, County of Plumas, State of California, that the County of Plumas hereby adopts the Patient Protection & Affordable Care Act Title I Anti-Retaliation Policy, attached hereto as Exhibit A and incorporated herein by reference.

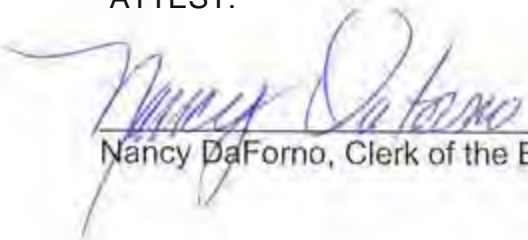
The foregoing Resolution was duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board held on the *17th* day of June, 2014, by the following vote:

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

**NOES:** NONE

**ABSENT:** NONE

ATTEST:

  
Nancy DaForno, Clerk of the Board

  
Chair, Board of Supervisors

Exhibit A

**Anti-Retaliation Policy**

See attached.

**Patient Protection & Affordable Care Act Title 1**  
**ANTI-RETALIATION POLICY**

1. **Prohibition on Retaliation**

It is Plumas County's policy to comply in full with Section 1558 of the ACA, which prohibits retaliation against employees who report violations of Title I of the ACA or who receive tax credits or cost-sharing reductions (under section 36B of the Internal Revenue Code or section 1402 of the ACA) in connection with participation in the health insurance exchange.

2. **Protected Activity**

a. **"Whistleblowing" re Violations of Title I of the ACA:** The ACA protects an employee, former employee, or applicant who reports, testifies (or is about to testify) in a proceeding, assists or participates (or is about to assist or participate) in a proceeding, objects to, or refuses to participate in any activity, policy, practice, or assigned task that the employee (or other person) reasonably believes to be in violation of Title I of the ACA, including any order, rule, regulation, standard or ban under Title I of the ACA.

Title I of the ACA includes but is not limited to consumer protections such as the following:

- i. Elimination of lifetime and annual limits on benefits by 2014;
- ii. Prohibition on rescissions of coverage;
- iii. Elimination of pre-existing condition exclusions;
- iv. Coverage of preventive services and immunizations;
- v. Extension of dependent coverage up to age 26;
- vi. Development of uniform coverage documents; and
- vii. Implementation of appeals processes for consumers.

b. Receipt of Affordability Assistance: The ACA also protects an employee, former employee, or applicant who receives a tax credit under Section 368 of the Internal Revenue Code or a cost-sharing reduction under Section 1402 of the Act as a result of enrolling in a qualified health plan offered by the health insurance marketplace. In California, this state-run marketplace is known as Covered California.

3. **Prohibited Retaliatory Conduct**

Prohibited conduct includes but is not limited to discharge or otherwise retaliatory conduct, including intimidating, restraining, coercing, blacklisting, or disciplining an employee, former employee, or applicant with respect to compensation or any other terms, conditions or privileges of employment as a result of that individual's participation in a protected activity as defined in paragraph 2 above.

4. **Complaint Procedure**

Any employee, former employee, or applicant who wishes to report a violation of Title I of the ACA, or who believes he or she has been subject to retaliation in violation of this policy should immediately notify either his or her supervisor, or the Human Resources Department. It is the Plumas County policy that no employee shall retaliate against any person who participates in a protected activity as defined by Section 1558 of ACA.

An employee, former employee, or applicant who believes that he or she has been retaliated against under this policy may file or have filed by any person on his or her behalf, a complaint with United States Department of Labor, Occupational Safety & Health Administration (OSHA) within 180 days after an alleged violation occurs. For more information on filing an OSHA complaint, visit [www.osha.gov](http://www.osha.gov).

**Legal Authority**

Title 29 United States Code section 218C (Section 18C)(Fair Labor Standards Act).

RESOLUTIONNO. 14-7977

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF PLUMAS REGARDING AFFORDABLE CARE ACT - LOOK BACK MEASUREMENT PERIODS ("SAFE HARBORS")**

**WHEREAS**, the Patient Protection and Affordable Care Act ("ACA") was enacted on March 23, 2010;

**WHEREAS**, ACA 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");

**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 "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 ("Assessable Payment").

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

**WHEREAS**, the Department of Treasury issued proposed regulations regarding Section 4980H, that permit the County to adopt a look -back measurement method safe harbor in order to determine the status of an employee as full-time for purposes of determining and calculating the Assessable Payment (78 Federal Register 218, 243, January 2, 2013); and

**WHEREAS**, the County intends to adopt the provisions of the look-back measurement method safe harbor in order to determine the full-time status of employees for purposes of the Assessable Payment;

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

- 1) The County establishes the **Standard Measurement Period** with regard to all ongoing employees as follows:
  - a. The County establishes a twelve (12) month Standard Measurement Period for ongoing employees.
  - b. Starting with November 1, 2014, a standard measurement period

will start each year on November 1st and end the following year on October 31st.

- c. The standard measurement period will be the period during which an ongoing employee's hours are measured.
- d. The County will establish an administrative period of sixty-one (61) days.
- e. The administrative period associated with the standard measurement period will start each year on November 1st and end on December 31st.
- f. The County will establish a twelve (12) month standard stability period for ongoing employees.
- g. Starting with January 1, 2015, the twelve (12) month standard stability period for ongoing employees will start each year on January 1st and end on December 31st.
- h. For purposes of the first stability period commencing on January 1, 2015 only, a Transitional Measurement Period will be implemented starting on November 1, 2013 and ending on October 31st, 2014.
- 1. If an ongoing employee's employment status changes (moving from full time to part time, for example) before the end of a stability period, the change in status will not affect the classification of the employee for the remaining portion of the stability period.

2) On the start date of a new employee, the County will make a determination as to whether that new employee is reasonably expected to be a full-time employee. If the new employee is reasonably expected to be a full-time employee and is not a seasonal employee, the County will offer minimum essential coverage to that employee before the end of the employee's initial sixty (60) days of employment.

3) If, based on the facts and circumstances at the start date of a new employee, the County is unable to determine that the employee is reasonably expected to be employed an average of at least thirty (30) hours per week, then the employee is considered a variable hour employee.

4) The County establishes the **Initial Measurement Period** with regard to new variable hour employees as follows:

- a. The County establishes a twelve (12) month Initial Measurement Period for each new employee.
- b. The Initial Measurement Period will start the first day of the first

calendar month after the employee's start date, unless the start date is the first of a calendar month in which case the initial measurement period will start on that date.

- c. The administrative period shall start the day following the last day of the Initial Measurement Period and shall end on the last day of the first calendar month beginning on or after the first anniversary of the employee's start date.
- d. The County establishes a twelve (12) month stability period associated with the initial measurement period. The stability period is the time frame for which employees who qualify as "full-time" are to be considered "full-time" for the purposes of being offered health insurance.

5) A new employee will be measured during the first complete Standard Measurement Period for which he/she is employed. This means that a new employee may be tested under an Initial Measurement Period and at the same time be measured under the overlapping Standard Measurement Period.

- a. If an employee measures as full-time during the Initial Measurement Period, he/she will retain full-time status for the entire associated stability period (even if the employee does not qualify as full-time during the standard measurement period).
- b. If an employee does not measure as full-time during the Initial Measurement Period, but qualifies as full-time during the Standard Measurement Period, the employee must be treated as full-time during the stability period associated with the Standard Measurement Period (even if that means coverage must be offered before the end of the stability period associated with the Initial Measurement Period).

6) When an employee is rehired after termination, upon return the employee will retain the status the employee had previously with respect to any measurement period, except that an employee will be treated as a new employee:

- a. if the employee resumes employment after a period of at least 26 consecutive weeks with less than an hour of service; or
- b. if the period (measured in weeks) during which no services are performed is at least four consecutive weeks long and exceeds the number of weeks of that employee's period of employment immediately preceding the period during which the employee was not credited with any hours of service.

7) When an employee takes special unpaid leave (i.e. unpaid leave under the Family and Medical Leave Act of 1993, unpaid leave under the Uniformed Services Employment and Reemployment Rights Act of 1994, or unpaid leave on account of jury duty), to determine hours of service the County will exclude any periods of special unpaid leave during the measurement period and apply that average for the entire measurement period.

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

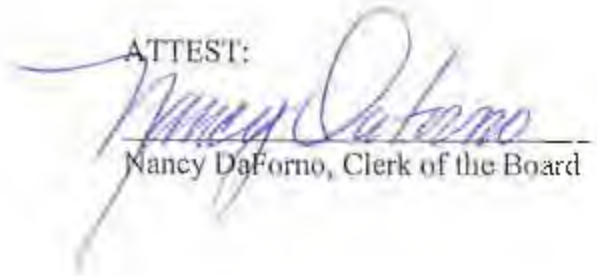
AYES: SUPERVISORS THRALL, GOSS, SIMPSON, SWOFFORD, KENNEDY

NOES: NONE

ABSENT: NONE



Chair, Board of Supervisors

ATTEST:  
  
Nancy DaForno, Clerk of the Board



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.

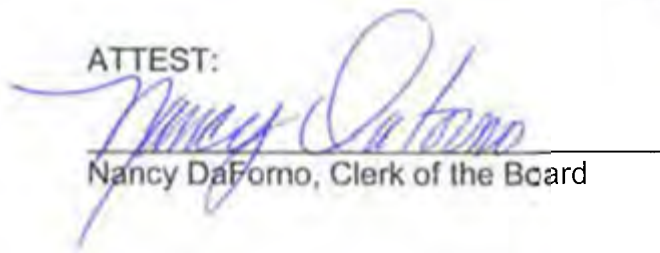
PASSED AND ADOPTED this 17th day of June, 2014, by the following vote:

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

NOES: NONE

ABSENT: NONE

  
Chair, Board of Supervisors

ATTEST:  
  
Nancy DaForno, Clerk of the Board

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.

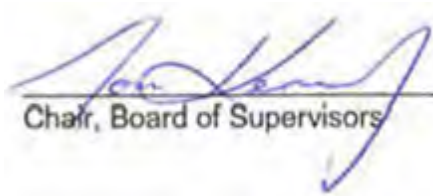
- c. Hours of Service: Hour of service means each hour for which an employee is paid, or entitled to payment, for duties performed or no duties performed due to vacation, holiday, illness, incapacity (including disability) lay-off, jury duty, or leave of absence.
2. Be it further resolved that County 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<sup>th</sup> day of June, 2014, by the following vote:

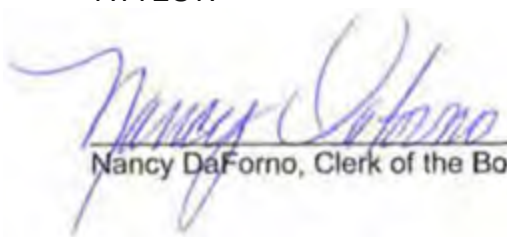
AYES: SUPERVISORS THRALL, GOSS, SIMPSON, SWOFFORD, KENNEDY

NOES: NONE

ABSENT: NONE

  
\_\_\_\_\_  
Chair, Board of Supervisors

ATTEST:

  
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Nancy DaForno, Clerk of the Board