## **CLASSIFIED EMPLOYEE GROUP BENEFITS**

Classified employees may be eligible for group benefits as determined by the board and required by law. The board will select the group benefit program(s) and the insurance company or third party administrator which will provide or administer the program.

In accordance with the Patient Protection and Affordable Care Act (ACA), the board will offer classified employees, who are expected to work an average of at least thirty (30) hours per week or one hundred thirty (130) hours per month, based on the measurement method adopted by the board, with minimum essential coverage that is both affordable and provides minimum value. The board will utilize the applicable measurement period to determine whether variable hourly employees qualify for an offer of insurance coverage under the district's group health plan. The board will have the authority and right to change or eliminate group benefit programs, for its employees.

Classified employees, who work an average of at least thirty (30) hours per week or one hundred thirty (130) hours per month, based on the measurement method adopted by the board, are eligible to participate in the group insurance plans. Employers should maintain documents regarding eligible employees acceptance and rejection of coverage.

Full-time and regular part-time classified employees who wish to purchase coverage for their spouse or dependents may do so by meeting the requirements of the applicable plan.

Classified employees and their spouse and dependents may be allowed to continue coverage of the school district's group health insurance program if they cease employment with the school district by meeting the requirements of the insurer.

Legal Reference: Iowa Code §§ 20.9; 85; 85B; 279.12; 509; 509A; 509B.

Internal Revenue Code § 4980H(c)(4); Treas. Reg. § 54.4980H-1(a)(21)(ii). Shared Responsibility for Employers Regarding Health Coverage, 26 CFR Parts

1, 54 and 301, 78 Fed. Reg. 217, (Jan 2, 2013).

Shared Responsibility for Employers Regarding Health Coverage, 26 CFR

Parts 1, 54 and 301, 79 Fed. Reg. 8543 (Feb. 12, 2014).

Cross Reference: 411.1 Classified Employee Defined

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