

NEW POLICY - VOL. 35, NO. 1**GROUP HEALTH PLANS**

The Board of Education shall have discretion to establish and maintain group health plans for the benefit of eligible employees. The definition of group health plans as used in this policy may include, but is not limited to, major medical, prescription drug, dental and/or vision plans. These group health plans may provide certain health benefit plans to employees as permitted by law.

 [OPTION #1]

The Board has elected to provide minimum value health coverage for some or all of its eligible employees. The terms and conditions of the health coverage are set forth in the appropriate plan documents.

Eligible employees who have coverage through the employer of a working spouse may receive additional compensation if they waive the District's medical coverage. Eligible employees who waive the medical coverage will be paid an additional **annual** ~~(-) monthly (-) quarterly~~ compensation equal to **\$3,000** ~~—%~~ ~~of the cost of single medical coverage for that employee~~, with the understanding that this additional compensation is subject to FICA and Federal, State and local income tax. To receive this compensation, the eligible employee must provide the District with proof of medical coverage provided by the spouse's employer. **[This policy should be adopted only if the District has established a flexible benefit plan qualified by the Internal Revenue Service].**

[END OF OPTION #1]**[] [OPTION #2]**

The Board has elected not to provide minimum value health coverage for any of its eligible employees. The Board is aware that the failure to offer minimum value health coverage to employees may result in penalties under the Affordable Care Act.

[END OF OPTION #2]