

Anthony Price

From: Valerie Gausemeier
Sent: Monday, April 13, 2015 3:43 PM
To: Anthony Price
Subject: April Board Agenda

Mr. Price,
You asked me to remind you to put the CTXEBC basic life benefits and the Affordable Care Act for substitutes, ACE and part-time on the April agenda...under both personnel and after personnel.

Valerie

Valerie Gausemeier

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**Information for School Board
Substitutes & Part-time Staff**

**Basic Life Insurance
and
Affordable Care Act Requirements**

Basic Life Insurance

Cost to district - \$.78 per employee per month
 Do not currently offer to substitutes, ACE and other part-time staff.
 Not required to offer but district can elect to pay premiums for these staff members.

Affordable Care Act

Employers with 100 or more staff must offer health care insurance to staff working at least **130 hours** per month. This includes substitutes and ACE staff. Substitutes could become eligible one month then ineligible the next month due to the number of hours worked.

Penalty for not offering health care insurance

\$2,000 ÷ 12 x 120 employees = \$20,000 penalty each month
 Annual penalty \$2,000 x 120 employees = \$240,000

Penalty for not affordable – ex. District does not contribute \$225 toward health care insurance

\$250 per employee per month
 Annual penalty per employee \$250 x 12 = \$3,000

Cost to provide \$225 district contribution to substitutes and ACE staff who elect health care coverage

\$225 per employee per month
 Annual contribution per employee \$225 x 12 = \$2,700

Summary of district penalty/cost	Monthly	Annual
Health Care Insurance not offered – penalty based on total number of employees	$\$2,000 \div 12 \times 120 = \$20,000$	$\$2,000 \times 120 = \$240,000$
Health Care Insurance not affordable – per employee	$\$250 \times 1 = \250	$\$250 \times 1 \times 12 = \$3,000$
Provide district contribution of \$225 – per employee	$\$225 \times 1 = \225	$\$225 \times 1 \times 12 = \$2,700$