

## LICENSED EMPLOYEE GROUP INSURANCE BENEFITS

Licensed 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 licensed 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, with minimum essential coverage that is both affordable and provides minimum value. The board will have the authority and right to change or eliminate group benefit programs, other than the group health plan, for its licensed employees.

Licensed 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 health plan. Licensed employees who work 30 hours per week are eligible to participate in all group insurance plans. Employers should maintain documents regarding eligible employees' acceptance and rejection of coverage.

Regular part-time employees (i.e., employees who work less than 30 hours per week or 130 hours per month for health benefit purposes or employees who work less than 30 hours per week for benefits other than health) who wish to purchase coverage may participate in group benefit programs by meeting the requirements of the applicable plan. Full-time and regular part-time licensed employees who wish to purchase coverage for their spouse or dependents may do so by meeting the requirements of the applicable plan.

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

Legal Reference: Iowa Code §§ 20.9; 85; 85B; 279.12, .27; 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: 405.1 Licensed Employee Defined  
706.2 Payroll Deductions