Code No.  406.5

LICENSED EMPLOYEE GROUP INSURANCE BENEFITS

Licensed employees are eligible for group insurance and health benefits. The board will select the group insurance program and the insurance company which will provide the program. Since the district employees less than an average of at least 50 full-time employees (including an equivalent for part-time employees), the district is not subject to the ACAs Employer Mandate.

Full-time licensed employees are eligible to participate in the health and major medical, life, and long-term disability group insurance plans. Regular part-time employees who wish to purchase insurance coverage may participate in group insurance programs by meeting the requirements of the insurer. Full-time and regular part-time licensed employees who wish to purchase insurance coverage for their spouse or dependents may do so by meeting the requirements of the insurer.

Licensed 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.

This policy statement does not guarantee a certain level of benefits. The board will have the authority and right to change or eliminate group insurance programs for its licensed employees.

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

Approved     8/12/02               Reviewed   10/14/13                 Revised  2/20/19