# TRUCKEE TAHOE AIRPORT DISTRICT POLICY INSTRUCTION

### PI NUMBER 212 Formerly 135.1

Effective:	June 1, 2002
Revised:	March 27, 2003
	April 28, 2011
Approved:	August 25, 2011
Revised:	March 25, 2015
	June 28, 2017
	November 29,

<u> 2023</u>

#### SUBJECT: MEDICAL INSURANCE BENEFITS FOR DIRECTORS AND EMPLOYEES

**PURPOSE:** To establish policy for providing medical insurance to directors and employees.

**POLICY:** This policy shall apply to all <u>regular</u> full time employees, <u>regular part-time employees</u> (prorated), and all elected or appointed directors during their tenure on the board. These benefits shall cease upon employee separation or, in the case of directors, upon the effective date of resignation or removal from the board, or upon their term ending, subject to the rules of COBRA, if any apply.

## **EMPLOYEES**

- The District will offer a medical insurance policy, selected by the board, to all <u>regular</u> full\_-time and <u>part-time</u> employees and their dependents. Coverage will be effective the first of the month after completing one month of employment. Employees may be required to pay a portion of the monthly premium (currently 7%)Truckee Tahoe Airport District will pay 100% of the monthly premium for regular full-time employees and their dependents and 75% of the monthly premium for regular part-time employees. Employees acknowledge that the required participation in the monthly premium and the policy provided are subject to change upon annual review of the medical policy.
- 2. If an employee can provide proof of coverage under a spouse's or a Registered Domestic Partner's policy, they may elect not to be covered under the District's medical insurance policy. The District will review the benefits of the alternative policy to ensure they offer sufficient coverage for the employee, as it is in the District's best interest to have all employees adequately insured. If approved, the employee may be reimbursed for out-of-pocket premium costs for their alternative policy, capped by the amount that the District would have paid in premiums (currently 93100% of the total for regular full time employees and 75% for regular part-time employees), were the employee and his/her dependents covered under the District sponsored policy.

3. If reimbursements made for premiums are determined to be taxable compensation, the appropriate tax disclosures will be made.

## DIRECTORS

- 1. Because the directors are not full time employees of the District, they are therefore not eligible for coverage under the District's group medical insurance policy. Neither vision nor dental coverage is provided. Neither vision nor dental coverage is provided. If a Director desires to have the District assist in their health insurance premiums, they shall the option to either:
  - A. enroll in comparable medical insurance thru CalPERS<sup>1</sup> or other plans as available identified by the District and have the District contribute the same percentage of premiums <u>but not to exceed what</u> the District pays for full time employees of the District (currently <u>93100</u>%), or
  - B. obtain their own health insurance coverage and be reimbursed in an amount not to exceed the amount of the premiums the District pays for the full time employees of the District, which is currently <u>93100</u>% of those premiums. In order to receive reimbursement, proof of coverage and premiums shall be supplied to the District.
- 2. Regardless of which option is selected by a Director, the amount paid for a Director shall not exceed the actual amount of premiums paid for an employee's health (not vision or dental) insurance for the same coverage group (individual, couple or family). In order to be reimbursed, a Director must submit to the District a true and correct copy of their health insurance statement(s). Reimbursement in the form of one check per month will then be made directly to that Director, not the insurance company.
- 3. If the District's participation rate in monthly premiums changes from the current <u>93100</u>%, the new rate will also be applied in determining the maximum amount payable for each director.
- 4. The board members acknowledge that there may be differences in the amount of premiums paid on behalf of each director, but that these differences do not constitute unequal compensation for purposes of attending board meetings and conducting board business.
- 5. If premiums are determined to be taxable compensation to the directors, the appropriate tax disclosures will be made at the end of each calendar year.

Lisa WallaceKat Rohlf, Board President

<sup>&</sup>lt;sup>1</sup> Medical Insurance through CalPERS may require 6 to 12 months to initiate.