

RESOLUTION 2008 - 7

A RESOLUTION ESTABLISHING PARAMETERS FOR CITY EMPLOYEE HEALTH REIMBURSEMENT ACCOUNTS

WHEREAS, The City of Rising Sun by its common council has previously authorized the establishment of Health Reimbursement Accounts as a part of its employee benefits package in conjunction with the City's Health Insurance Plan, and

WHEREAS, it is necessary to establish certain parameters for employee participation in the Health Reimbursement Accounts and to allow for the transition of the plan to a calendar year plan beginning January 1, 2009:

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF RISING SUN, INDIANA THAT:

1. Every full-time employee of the City of Rising Sun is entitled to participate in the Health Reimbursement Account; and
2. Effective January 1, 2009, the amount of annual contribution per employee per year is hereby established at \$500 per calendar year for a single employee ("Single Plan") and \$1,000 per calendar year for a married employee or an employee having legal physical custody of minor children ("Family Plan").
3. In event of a newly hired employee for the City of Rising Sun the amount of contribution will be established by a quarterly prorating calculation. The pro-rated amount will be based on the quarter hired as follows:

	Single Plan	Family Plan
1 <sup>st</sup> Quarter (hired before March 31, 2009)	\$500.00	\$1,000.00
2 <sup>nd</sup> Quarter (hired before June 30, 2009)	\$375.00	\$750.00
3 <sup>rd</sup> Quarter (hired before September 30, 2009)	\$250.00	\$500.00
4 <sup>th</sup> Quarter (hired before December 31, 2009)	\$125.00	\$250.00
4. Each employee may rollover the Health Reimbursement Account each year up to a maximum of \$5,000 or as established by Internal Revenue Service regulations, and
5. For the remainder of the 2008 calendar year; an additional contribution will be made of \$250.00 per employee for a single employee and \$500 per employee for a married employee or an employee having legal physical custody of minor children will be made by the City of Rising Sun to enable employees a smooth transition to a calendar year HRA. These additional Health Reimbursement dollars will be effective beginning August 1, 2008.

6. The amount of HRA contribution for 2008 for an employee hired by the City of Rising Sun between August 1, 2008 and December 31, 2008; will be \$125.00 for a single employee ("Single Plan") and \$250.00 for a married employee or an employee having legal physical custody of minor children ("Family Plan"). .

ADOPTED AND PASSED BY THE COMMON COUNCIL OF THE CITY OF RISING SUN, INDIANA THIS 4<sup>th</sup> DAY OF Septmeber, 2008.

NAY

\_\_\_\_\_  
Michael Padgett

\_\_\_\_\_  
Lynn Graves

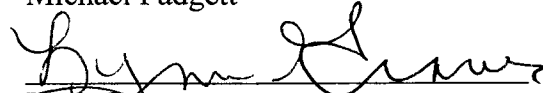
\_\_\_\_\_  
Roy Powell

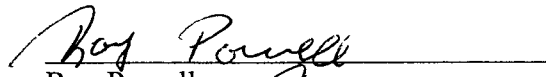
\_\_\_\_\_  
Bud Radcliff

\_\_\_\_\_  
Steven Slack

AYE

  
\_\_\_\_\_  
Michael Padgett

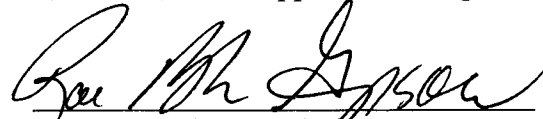
  
\_\_\_\_\_  
Lynn Graves

  
\_\_\_\_\_  
Roy Powell

  
\_\_\_\_\_  
Bud Radcliff

  
\_\_\_\_\_  
Steven Slack

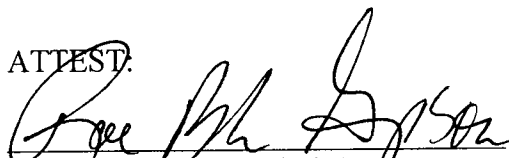
Presented by me to the Mayor of the City of Rising Sun, Indiana, for his approval and signature this 4<sup>th</sup> day of September, 2008.

  
\_\_\_\_\_  
Rae Baker Gipson, Clerk Treasurer

This Resolution approved and signed by me on this 4<sup>th</sup> day of September, 2008

  
\_\_\_\_\_  
William A. Marksberry, Mayor

ATTEST:

  
\_\_\_\_\_  
Rae Baker Gipson, Clerk Treasurer