

BEFORE THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NO: 19-09-24-06

IN THE MATTER OF THE ESTABLISHMENT
OF THE HEALTH REIMBURSEMENT
ARRANGEMENT/VOLUNTARY
EMPLOYEES' BENEFICIARY
ASSOCIATION ("HRA VEBA") AND
DELEGATING AUTHORITY TO THE
COUNTY ADMINISTRATOR TO EXECUTE
THE AGREEMENT

WHEREAS, the Internal Revenue Code Section 501(c)(9) allows for the creation of a voluntary employees' beneficiary association which is a tax-exempt health and welfare trust; and

WHEREAS, IRS regulations and guidelines allow an employer to offer health reimbursement arrangement (HRA) plans; and

WHEREAS, such HRA plans are available to governmental employers in the Northwest; and

WHEREAS, the Voluntary Employees' Beneficiary Association Trust for Public Employees in the Northwest ("Trust") offers and will administer two HRA VEBA plans (collectively the "Plans") as amended and restated: the **Standard HRA Plan**, which shall be integrated with the Lane County ("Employer") qualified group health plan and which shall accept Employer contributions on behalf of eligible employees who are enrolled in or covered by such qualified group health plan and any other contributions that may be permitted under applicable law from time to time; and the **Post-separation HRA Plan**, which shall accept contributions on behalf of eligible employees, including eligible employees who are not enrolled in or covered by the Employer's or another qualified group health plan, and which shall provide benefits only after a participant separates from service or retires; and

WHEREAS, the Board of Commissioners has determined that it is in the best interest of the Employer and its employees to establish the Plans, which provide tax-free, defined contribution accounts for employees to reimburse qualified medical, dental, vision and tax qualified long-term care premiums and non-covered healthcare expenses of the employees and their qualified dependents; and

WHEREAS, the Board of Commissioners desires to establish the Plans for its eligible regular employees; and

WHEREAS, the Board of Commissioners desires to use the services of the Trust to administer such Plans; and

WHEREAS, the Plans will be administered in accordance with the Plan documents provided by the Trust on file in the Employer's Human Resources Department.

NOW, THEREFORE, the Board of County Commissioners of Lane County **ORDERS** as follows:

1. Effective, January 1, 2020 the Employer hereby elects to participate in the Plans and Trust as presently constituted or hereafter amended using the Trust as its plan administrator for the benefit of eligible employees as defined by Employer policies, collective bargaining agreements or memorandums of understanding.
2. The Plans will be funded with Employer contributions in amounts determined from time to time pursuant to Employer policies and collective bargaining agreements.
3. The County Administrator and/or the Human Resources Director is authorized to execute documents and establish procedures consistent with Plan and Trust provisions and applicable Employer polices, collective bargaining agreements or memorandums of understanding necessary to effect the adoption and administration of the Plans.

ADOPTED this 24th day of September, 2019.



Pete Sorenson, Chair
Lane County Board of Commissioners

APPROVED AS TO FORM

Date

9/16/19



LANE COUNTY OFFICE OF LEGAL COUNSEL