

**TOWN OF CLAYTON
RESOLUTION #54 of 2015**

**A RESOLUTION OF THE TOWN OF CLAYTON BOARD REGARDING TOWN CONTRIBUTIONS TO
EMPLOYEE HEALTH SAVINGS ACCOUNTS, HEALTH REIMBURSEMENT ARRANGEMENTS AND FLEXIBLE
SPENDING ACCOUNTS.**

DATED: December 9, 2015

Title: A resolution for the Town of Clayton Board regarding Town contributions to Employee Health Savings Accounts, Health Reimbursement arrangements and Flexible Spending Accounts.

At a regular meeting of the Town Board of the Town of Clayton, Jefferson County, New York, held at the Town Offices, Clayton, New York, on the 9th day of December, 2015, at 5:00 PM prevailing time:

The meeting was called to order by Supervisor Taylor and upon roll being called, the following were:

Present: Justin A. Taylor, Supervisor
Lance Peterson, Councilman
Robert W. Cantwell III, Councilman
Christopher D. Matthews, Councilman
Mary Zovistoski, Councilwoman

WHEREAS, the Town of Clayton offers to its full-time employees and elected officials a high deductible health care plan option as a benefit; AND

WHEREAS, the benefit plans are combined with employer contributions to health savings accounts (HSA) for non-bargaining employees, health reimbursement arrangements (HRA) for bargaining employees, or flexible spending accounts (FSA) for those who opt out of medical coverage because it is otherwise available to them elsewhere; AND

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN BOARD OF THE TOWN OF CLAYTON THAT:

Section 1: If a non-bargaining employee elects to participate in the Town's high deductible healthcare plan and establishes a personal health savings account (HSA), the lump sum amount of the employer contribution to such health savings account, if approved by the Board, will be deposited into the health savings account of each eligible employee, as determined at the time the deposit is made, after the beginning of the year and prior to January 31. For 2016, the employer contribution shall be \$3,000 for single plans and \$6,000 for 2-Person and Family plans.

Section 2: If a bargaining employee elects to participate in the bargaining healthcare plan a health reimbursement arrangement (HRA) shall be established and the lump sum amount of the employer contribution to such health reimbursement arrangement, if approved by the Board, will be made available for each eligible employee, as determined at the time the deposit is made, after the beginning of the year and prior to January 31. For 2016, the employer contribution shall be \$2,750 for single plans and \$5,500 for 2-Person and Family plans.

Section 3: If a non-bargaining employee elects to opt out of the Town's high deductible healthcare plan a flexible spending account (FSA) shall be established and the lump sum amount of the employer

contribution to such flexible spending account, if approved by the Board, will be made available for each eligible employee, as determined at the time the deposit is made, after the beginning of the year and prior to January 31. For 2016, the employer contribution shall be \$1,500.

Section 4: If an employee elects to participate in the Town's high deductible healthcare plan and establishes an HSA or HRA after the contributions described in Section 1 and 2 are made, the employer contribution will be prorated based on the number of pay periods remaining in the year after the employee elects to participate. There shall be no contribution to a flexible spending account (FSA) for opting out of medical coverage after January of each year.

Section 5: The policies established in this resolution shall be effective January 1, 2016.

The question of the of the foregoing resolution was made by Councilman Lance Peterson, seconded by Councilwoman Mary Zovistoski, and duly put to a vote on roll call, which resulted as follows:

| | |
|-------------------------------------|---|
| Justin A. Taylor, Supervisor | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> |
| Lance Peterson, Councilman | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> |
| Robert W. Cantwell III, Councilman | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> |
| Christopher D. Matthews, councilman | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> |
| Mary Zovistoski, Councilwoman | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> |

Yes 5 No 0 Absent 0 Abstain 0

Adopted this 9th day of December, 2015

Certification:

I, Kathleen E. LaClair, Town Clerk of the Town of Clayton, do hereby certify that the above resolution was adopted at a regular meeting of the Town Board of the Town of Clayton held on December 9, 2015 and it's on file and of record, and that said resolution has not been altered, amended or revoked and is in full force and effect.

(SEAL)

Kathleen E. LaClair, Town Clerk