ORDINANCE NO. 2014-091

AN ORDINANCE AUTHORIZING THE AUDITOR TO MAKE PAYROLL DEDUCTIONS FOR THOSE EMPLOYEES WHO HAVE ELECTED TO ENROLL IN THE HEALTH SAVINGS ACCOUNT (HSA) PLAN AND DECLARING AN EMERGENCY.

Whereas, Ordinance 2012-030 authorized a pre-tax Health Savings Account (HSA) plan, for qualified medical expenses paid by all eligible employees with the City of Findlay, Ohio under the private letter ruling of the City's agent for said Health Savings Account (HSA) plan, and;

Whereas, Ordinance 2012-030 ordained that the health insurance premiums and any employer contributions associated with said pre-tax Health Savings Account (HSA) plan shall be granted pre-tax consideration, and;

Whereas, the amount of employer contributions to the Health Savings Account (HSA) for calendar year 2015 are below.

NOW THEREFORE BE IT ORDAINED by the Council of the City of Findlay, State of Ohio, two-thirds (2/3) of all members elected thereto concurring:

SECTION 1: That the Auditor of the City of Findlay, Ohio, be and he is hereby authorized to make payroll deductions from those City employees who have elected to enroll in the Health Savings Account (HSA).

SECTION 2: That the Auditor be and he hereby is authorized to pay to each employee enrolled in said Health Savings Account (HSA) plan, the sum of seven hundred twenty dollars and no cents (\$720.00), if enrolled individually; or, the sum of one thousand eight hundred dollars and no cents (\$1,800.00), if enrolled as a family, or as an employee plus spouse, or as an employee plus children. Said employer contributions shall be distributed directly, pre-tax, to the employee's Health Savings Account (HSA) in twenty-four (24) distributions to coincide with the deduction of health insurance premiums from January 1, 2015 through December 31, 2015 so long as said employee is employed by the City of Findlay. If at any time during the year an employee enrolled in the Health Savings Account (HSA) separates from employment with the City of Findlay, such employer contributions shall cease immediately and said employee shall be entitled to only such employer contributions as have been accrued through employee's last payroll period with the City of Findlay.

SECTION 3: That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the inhabitants of the City of Findlay, Ohio, and for the further reason it is immediately necessary to implement said plans and programs so that the employer contributions may be established prior to the open enrollment period.

WHEREFORE, this Ordinance shall be in full force and effect from and after the earliest period provided by law.

PRESIDENT OF COUNCIL

VIAYOR

PASSED November 4, 2014

ATTEST _____

CLERK OF COUNCIL

APPROVED <u>November 4, 2014</u>