

**COMMITTEE:** HEALTH INSURANCE TRUSTEES COMMITTEE  
**CHAIRMAN:** Doug Nonnenmacher  
**MEMBERS PRESENT:** Doug Nonnenmacher, Vern Cahak, Richard Hurlbert, Robin Stowe, RJ Weitz, and Gary Olsen.  
**MEMBERS ABSENT:** None  
**OTHERS PRESENT:** Rae Anne Beaudry (via the phone), Dave Solin, Marie Graupner, Larry Shadick, and Judy Nagel.

**Item 1:** The meeting was called to order by Chairman Doug Nonnenmacher at 11:00 a.m. on December 21, 2015 in the Wolf River Room, Resource Center.

**Item 2:** The pledge of allegiance was recited.

**Item 3: Approve the minutes of the previous meeting held on October 9, 2015:** Motion by Hurlbert, second by Cahak to approve the minutes of the previous meeting held October 9, 2015, all ayes, motion carried.

**Item 4: Discuss H.S.A. procedures:** Rae Anne Beaudry explained and reviewed the County's high deductible health plan and how a health savings account (H.S.A.) works. In order to be eligible to participate in an H.S.A. an employee cannot be covered under another "first dollar" health insurance plan, like Medicare Parts A or B or D. If an employee is covered under Medicare Type A or B that is a first dollar insurance plan that makes the employee ineligible to participate in the H.S.A. This was explained at the mandatory meetings in the fall of 2014, in the meetings in August 2015, and again in the mandatory meetings that were held in November 2015. It was stressed that participation in an H.S.A. is between the employee and the IRS and it is the responsibility of the employee to be sure they are following all applicable rules associated with an H.S.A. account. There were a couple of individuals who participated in the H.S.A. who the County has found out were enrolled in Medicare. Because of this, the County is obligated by IRS rules to withhold FICA tax on the contributions that were made when the employee was not eligible to participate in the H.S.A. The County will be withholding the FICA tax for these over contributions on the next payroll to be compliant with IRS regulations. The Committee also discussed the payment that was made by the County for participation in the H.S.A. for 2015. Motion by Hurlbert, second by Nonnenmacher, to allow any employee who was initially eligible to receive an H.S.A. to retain that portion of the County contribution that made at the employee was eligible, all ayes, motion carried. Motion by Hurlbert, second by Cahak, to require repayment of any County contribution that was made at a time when the employee was not eligible to participate in an H.S.A., all ayes, motion carried. The Committee also will allow any employee who is turning 65 in 2016, is currently on Medicare, or has a family member on Medicare to change their health plan option as long as the change is made by Wednesday, December 23, 2015.

**Adjourn the meeting:** At 12:30 p.m. Hurlbert made a motion to adjourn the meeting, second by Cahak, all ayes, motion carried.

Respectfully submitted,  
Gary Olsen, Recording Secretary