LEON COUNTY GOVERNMENT NOTICE ABOUT THE MEDICAL INSURANCE OPT OUT PROGRAM

The IRS issued new regulations for opting out of employer-sponsored medical coverage in exchange for taxable cash. The regulations allow employees to opt out of medical coverage when they provide a certification around having minimum essential coverage under the Affordable Care Act (ACA). All employees who want to opt out of the Leon County Medical Coverage must attest at enrollment and each following year that they and all of their other tax dependents will have "minimum essential coverage". The (ACA) establishes a minimum value standard of benefits for a health plan. For a qualifying group health plan to meet the ACA's minimum value standards, the plan must cover at least 60% of the total allowed costs of benefits provided under the plan. Employees should inquire with their other group coverage provider to determine if their coverage is "minimum essential coverage". **New Hires are unable to both opt-out and elect coverage during the first thirty (30) days of employment.**

OPT-OUT ELECTION/CANCELLATION FORM

NAME: _____

EMPLOYEE I.D. NUMBER:_____DIVISION: _____

I acknowledge that:

- I have been given the opportunity to enroll in the Medical Insurance plans that are being offered at Leon County. It is my decision to **Opt-Out** of the Medical Insurance plans that are being offered at Leon County.

- I certify that I and my tax dependents (individuals reported on my taxes) for whom I am waiving coverage, are enrolled in other group health coverage that meets the minimum value requirements and is considered to be minimum essential coverage under the Affordable Care Act. The coverage that I have is not an individual plan or a medical plan offered under the federal marketplace or state exchange. **I agree to provide proof of other medical coverage (that is not coverage provided by Leon County) and that is minimum essential coverage under the Affordable Care Act (ACA). Proof of other coverage is attached.**

- I will receive an **Opt-Out** dollar amount ($138.46) will be paid in the biweekly paycheck throughout the current year. The total amount is $3,600 annually. This is considered taxable income.

- This **Opt-Out** program applies only to medical benefits to which the Leon County Government contributes to which is Capital Health Plan and Florida Blue and not to the optional supplemental plans available through payroll deduction.

- I understand that I **cannot** re-enroll in any of Leon County's medical plans until the Annual "Open Enrollment" period normally held in October of each year unless I have a change in status event that qualifies under the IRS code section 125 regulations.

I certify that I have read and understand the information above. My signature below indicates that I have elected to waive medical coverage through the Leon County program. I also understand that I must notify the County no later than 30 days if I or any of my tax dependents lose other group health coverage. Leon County cannot make opt out payments if the employee or family member does not have minimum essential coverage under the ACA.

Employee Signature _____ Date_____

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I wish to **CANCEL** my Opt-Out effective_____.

Employee Signature _____Date_____