

**DEPARTMENT OF HUMAN RESOURCES
Wilmette Public Schools**

ACTION ITEM

Date: April 23, 2019

To: Raymond E. Lechner, PhD, Superintendent

From: Heather Glowacki, EdD, Assistant Superintendent

Subject: Resolution to Restate Section 105 Health Reimbursement Arrangement

PROPOSED ACTION BY THE BOARD OF EDUCATION

Motion to approve the attached resolution restating Section 105 Health Reimbursement Arrangement.

BACKGROUND

Along with the updated Section 125 Flexible Benefits Plan, Section 105 needs to be aligned. The Support Staff Union contract provides for \$1100 in health reimbursement money for members who do not enroll in D39 insurance plans because they are insured through another group plan. This Health Reimbursement Arrangement (HRA) is intended to align with the health insurance plan year and the specifics of this plan are listed in the D39 Section 125 Flexible Benefits Plan (Exhibit A).

HG/hg

Recommended for approval by the Board of Education



**Raymond E. Lechner, Ph.D.
Superintendent of Schools**

**RESOLUTION
OF THE
BOARD OF EDUCATION OF
WILMETTE SCHOOL DISTRICT NO. 39
COOK COUNTY, ILLINOIS**

RESTATING

**THE WILMETTE PUBLIC SCHOOLS DISTRICT 39
SECTION 105 HEALTH REIMBURSEMENT ARRANGEMENT**

WHEREAS, the Board of Education of Wilmette School District No. 39, Cook County, Illinois, (the “Board”) currently offers the Wilmette Public School District No. 39 Section 105 Health Reimbursement Arrangement (“HRA”) to its eligible employees; and

WHEREAS, the HRA currently in effect is dated September 1, 2014; and

WHEREAS, the Board desires to amend the HRA by fully restating the Plan on substantially the same terms, effective with the June 1, 2019, HRA Plan Year to ensure its status as a fully compliant plan; and

WHEREAS, a copy of the HRA is attached hereto as Exhibit A in substantial form; and

WHEREAS, the Board desires to provide District Administration with the authority to amend the HRA Plan documents as needed for purposes of meeting the requirements of the *Internal Revenue Code* and applicable regulations and guidelines and to effectuate any changed or modified benefit options provided by the Board now and in the future.

NOW, THEREFORE, Be It Resolved by the Board of Education of Wilmette School District No. 39, Cook County, Illinois, that:

1. That the HRA be restated in full, effective June 1, 2019, in substantially the form presented in Exhibit A, subject to legal review, and that such HRA is hereby adopted and approved, effective as of the date of adoption and retroactive as provided therein.
2. The Board hereby provides the Superintendent or designee with the authorization to modify the HRA now and in the future for purposes of meeting the requirements of the *Internal Revenue Code* and applicable regulations and guidelines to effectuate any changed or modified benefit options provided by the Board now and in the future.

IN WITNESS WHEREOF, the undersigned hereunto have executed this Resolution on this ___ day of _____, 2019.

ADOPTED this _____ day of _____, 2019, by the following vote:

AYES:

NAYS:

ABSENT:

President, Board of Education
Wilmette School District No. 39
Cook County, Illinois

ATTEST:

Secretary, Board of Education
Wilmette School District No. 39
Cook County, Illinois