

*The HRA VEBA Plan and its service providers cannot provide tax or legal advice. If a resolution is required by the Employer, the following sample resolution should be reviewed by counsel to the Employer to ensure accuracy and inclusion of all required provisions to authorize the establishment and adoption of the HRA plan.*

**A RESOLUTION AUTHORIZING THE ADOPTION  
OF A HEALTH REIMBURSEMENT ARRANGEMENT (HRA) PLAN**

WHEREAS, Bonner County ("Employer") has determined that it is in the best interest of the Employer and its employees to adopt a health reimbursement arrangement (HRA) plan, which provides tax-free, defined contribution accounts for employees to reimburse qualified medical, dental, vision and tax qualified long-term care premiums and non-covered healthcare expenses of the employees and their qualified dependents; and

WHEREAS, the Voluntary Employees' Beneficiary Association Trust for Public Employees in the Northwest ("Trust") offers and administers an HRA plan (the HRA VEBA Plan) with one or more types of HRA coverage for the benefit of participating employers who adopt the Plan and Trust and their employees and plan participants; and

WHEREAS, the Employer desires to adopt the HRA VEBA Plan and to use the services of the Trust to administer its HRA plan; and

WHEREAS, eligibility of employees for contributions to the HRA VEBA Plan is determined based upon policies of the Employer, collective bargaining agreements, and applicable law; and

WHEREAS, the HRA VEBA Plan will be administered in accordance with the Plan documents provided by the Trust, as amended from time to time.

**NOW, THEREFORE**, the Board of Commissioners hereby resolves as follows:

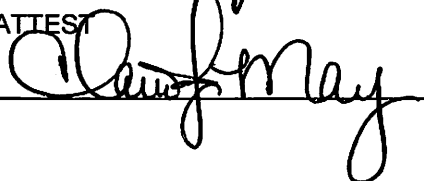
Section 1. The Employer hereby elects to adopt and participate in the HRA VEBA Plan and Trust for the benefit of eligible employees as defined by Employer policies or collective bargaining agreements.

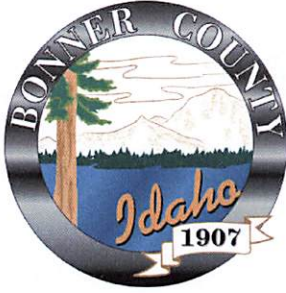
Section 2. The Plan will be funded with Employer contributions, determined from time to time pursuant to policies of the Employer, collective bargaining agreements, and applicable law, and will be further subject to the terms and conditions set forth in the Plan documents and policies and procedures of the HRA VEBA Plan and Trust.

Section 3. The Director of Human Resources is authorized to execute documents and establish procedures and provide direction to any Plan representatives, service providers, and advisors, consistent with Plan and Trust provisions and applicable Employer polices and collective bargaining agreements and as necessary to effect the adoption and administration of the Plan.

ADOPTED this 17th day of December, 2019.

  
\_\_\_\_\_  
Authorizing Signature

ATTEST  
  
\_\_\_\_\_



# BONNER COUNTY

## HUMAN RESOURCES/RISK MANAGEMENT

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HR/RM  
Item #8

To: Commissioners  
From: Cindy Binkerd, Director, Human Resources  
Re: HR VEBA Agreement with Gallagher Benefit Services  
Date: December 17, 2019

Human Resources is requesting approval for an agreement with Gallagher Benefit Services to administer an HRA Veba as part of the Paid Time Off Program (PTO). This agreement applies to any employee who has 5 or more years of service with Bonner County, is age 55 or more and gives notice of retirement.

There is no cost to the county to administer this benefit.

The agreement and resolution has been reviewed by Legal.

Mr. Chairman, based on the information before us, I move to approve Resolution #19~~17~~ for an agreement with Gallagher Benefit Services to administer an HRA Veba as part of the Paid Time Off Program (PTO).

Distribution: original to HR

Recommendation Acceptance:  yes  no \_\_\_\_\_ Date: 12-17-19  
Commissioner Jeff Connolly, Chairman