

ATTACHMENT E
2021-22 Proposed Rates
Human Resources Departmental Recharge

The Employee Benefits and Services Division (EBSD) of the Human Resources Department administers the County's health, dental, vision, salary and tax saving plans, life insurance, and integrated leave programs for active and retired employees. The EBSD offsets costs for health, dental, vision and protected leaves with administrative fees collected from biweekly premium payments.

Salary savings plan expenses are offset by a revenue agreement between the County and the salary savings carrier, Voya. Tax saving plans are offset by any unspent balances at the close of a plan year which were not used by program participants. The FSA Plan Document states amounts forfeited by participants become general assets of the County; these funds offset costs to administering the plan. Expenses that are not recovered in full include, administration of life insurance programs, combined giving campaign, employee service pin acknowledgment, employee discount programs, tuition loan repayment, Retirement Medical Trust, administrative staff and other division indirect costs.

The 2021-22 proposed rate is not recommended to change and will remain at \$59.59 per employee.