

Amendment to Employer Health Insurance Agreement

This Amendment ("Amendment") is made and entered into as of 5th Dec., 2024, ("Effective Date") by and between the Public Employees' Health Program ("PEHP"), a program of the Utah State Retirement Office ("URS"), an independent agency of the State of Utah and Salt Lake City Mosquito Abatement District ("Employer").

WITNESSETH

WHEREAS, the parties hereto have previously entered into an Employer Health Insurance Agreement ("Agreement"); and

WHEREAS, the IRS has modified reporting requirements for employers under provisions of the Affordable Care Act; and

WHEREAS, the parties desire to modify their reporting requirements in an effort to assist employers in reporting.

NOW THEREFORE, in consideration of the foregoing, the parties hereto agree to delete Appendix A, Section A-1 D. ACA Reporting, or similar number with the same title, and amend that section to read as follows:

ACA Reporting

D. IRS Reporting

1. Employer hereby asserts to inform PEHP whether it is an "applicable large employer" as defined by federal law for ACA reporting purposes. PEHP shall rely on Employer's assertion for reporting purposes.
2. Employer agrees to provide PEHP with the necessary information, as solely determined by PEHP, and in a manner approved by PEHP, to accurately and timely comply with the above federal law reporting requirements. Such information may include, but is not limited to,
 - a. The employment status of full-time employees;
 - b. A designation of whether an employee is full-time employee as determined by federal law;
 - c. The eligibility for health coverage (including HRA coverage) for all employees and retirees, if applicable;
 - d. The amount of premium share the eligible employee would have to pay for the lowest cost single health coverage plan; and
 - e. Social security numbers for dependents enrolled in the health coverage.
3. PEHP shall inform Employer of the reporting requirements and provide Employer a format and time deadline in which Employer must provide the necessary information to PEHP.

4. PEHP agrees to fill out all required reports under ACA Section 6055 and 6056 to the IRS and provide them to Employer, as well provide Employer's full-time employees with the required notification, or PEHP, at Employer's request shall electronically file the forms with the IRS.
5. The parties understand and agree that PEHP shall fill out these notifications and reports based on the information Employer provides to PEHP. Under no circumstances shall PEHP be responsible for any liability, penalty or damages of any kind or imposed by any entity for the Employer's failure to provide timely, accurate or complete information to PEHP, or by PEHP filing or attempting to electronically file the forms with the IRS. PEHP's liability in producing and filing these reports, if any, is solely and strictly limited to those penalties imposed by federal law for reporting violations. As required by federal law, Employer shall be solely liable for any tax penalties imposed under IRC Section 4980H. PEHP shall never be liable to Employer for any damages, penalties or any other available remedy for a violation(s) of the ACA reporting requirements.
6. Failure by the Employer to provide timely or accurate information to PEHP as PEHP reasonably requests may, at PEHP's sole discretion, void the obligations of PEHP under this Appendix A-1, D. In such a case, Employer shall remain responsible for any and all reporting requirements under federal law.

EXECUTED this 5th day of December, 2024

Salt Lake City Mosquito Abatement District

(Employer)

(signature)

Ary Faraji Executive Director

Name and Title

ary@slcmad.org

(email, for confirmation and status of filing)

UTAH RETIREMENT SYSTEMS
PUBLIC EMPLOYEES HEALTH PROGRAM



By _____

Chet Loftis

Director, Public Employees Health Program