

BEFORE THE BOARD OF SUPERVISORS
OF THE COUNTY OF FRESNO
STATE OF CALIFORNIA

IN THE MATTER OF AMENDING THE CAFETERIA)	RESOLUTION AMENDING THE
PLAN FOR THE EMPLOYEES OF COUNTY OF)	CAFETERIA PLAN FOR THE EMPLOYEES
FRESNO TO ENACT UPDATED FEDERAL)	OF COUNTY OF FRESNO
REGULATIONS AND IRS NOTICE 2020-29)	

WHEREAS, the County of Fresno maintains a cafeteria plan, pursuant to Section 125 of the Internal Revenue Code and regulations issued thereunder, which allows its officers and employees to make pre-tax salary reduction contributions to pay for health insurance premiums, as well as certain health care and dependent care expenses; and

WHEREAS, the Cafeteria Plan for the Employees of County of Fresno (hereinafter referred to as "the Plan") was most recently amended and restated on November 17, 2015; and

WHEREAS, on March 13, 2020, President Trump issued the Proclamation on Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak and by separate letter declared a national emergency under the Stafford Act effective March 1, 2020; and

WHEREAS, on May 4, 2020, the Department of Treasury updated Title 26, Part 54 of the Code of Federal Regulations ("CFR") and the Department of Labor updated Title 29, Parts 2560 and 2590 of the CFR, extending certain timeframes for group health plans, disability and other welfare plans, pension plans and participants and beneficiaries of these plans during the COVID-19 National Emergency. These updates establish a period of time from March 1, 2020 until 60 days after the announced end of the COVID-19 National Emergency or such other date announced by the Employee Benefits Security Administration and the Internal Revenue

1 Service in future guidance, hereinafter referred to as the “Outbreak Period;” and

2 WHEREAS, group health plans must disregard the Outbreak Period for purposes of the
3 30-day period to request a special enrollment in a group health plan and the 60-day period to
4 request enrollment into a group health plan upon losing eligibility for CHIP coverage becoming
5 eligible for the CHIP subsidy; and

6 WHEREAS, individual and group health, disability and pension plans must disregard
7 the Outbreak Period for purposes of the date within which individuals may file a benefit claim
8 under a plan’s claims procedures and the date within which a claimant may file an appeal of
9 an adverse benefit determination under a plan’s claims procedures; and

10 WHEREAS, individual and group health plans must disregard the Outbreak Period for
11 purposes of the date within which a claimant may file a request for an external review after
12 receipt of an adverse benefit determination or final internal adverse benefit determination and
13 the date within which a claimant may file information to perfect a request for external review
14 upon a finding that the request was not complete; and

15 WHEREAS, all plans subject to Consolidated Omnibus Budget Reconciliation Act of
16 1985 (hereinafter referred to as “COBRA”) continuation must disregard the Outbreak Period
17 for purposes of the COBRA deadlines: 1) the 60-day election period for COBRA continuation
18 coverage; 2) the date for making COBRA premium payments; and 3) the date for a group
19 health plan, sponsor or administrator to provide a COBRA election notice; and

20 WHEREAS, on May 12, 2020, the Internal Revenue Service released Notice 2020-29,
21 which allows section 125 cafeteria plans to permit participants to use funds from the 2019
22 plan year for expenses incurred through December 31, 2020; and

23 WHEREAS, the Board of Supervisors of the County wishes to implement the provisions
24 as set forth herein; and

1 WHEREAS, the amendments contained in this resolution shall supersede the
2 provisions of the Plan to the extent those provisions are inconsistent with the provisions of this
3 resolution.

4 NOW, THEREFORE BE IT RESOLVED by the Board of Supervisors of the County that
5 the Cafeteria Plan for the Employees of County of Fresno is amended as follows:

6 1. The deadlines for HIPAA Special Enrollment rights, as referenced in Section 6.4
7 of the Plan, are extended for the duration of the Outbreak Period.

8 2. The 2019 Plan Year claims run-out deadline, as referenced in Schedules B, C,
9 and D of the Plan, is extended for the duration of the Outbreak Period. Pursuant to item #5,
10 below, the new claims run-out period end date for the 2019 Plan Year shall be no earlier than
11 December 31, 2020.

12 3. The appeal deadlines, as referenced in Section 7 of the Plan, are extended for
13 the duration of the Outbreak Period.

14 4. The deadlines for employees to elect COBRA continuation coverage and to
15 timely pay the applicable COBRA premiums, as referenced in Schedules A, B, and C of the
16 Plan, are extended for the duration of the Outbreak Period.

17 5. The Plan's Grace Period ending in calendar year 2020, as referenced in
18 Schedules B, C, and D of the Plan, is extended from March 15, 2020 to December 31, 2020.

1 THE FOREGOING, was passed and adopted by the following vote of the Board of
2 Supervisors of the County of Fresno this 1st day of September 2020, to-wit:

3 AYES: Supervisors Brandau, Magsig, Mendes, Pacheco, Quintero

4 NOES: None

5 ABSENT: None

6 ABSTAINED: None

7 

Ernest Buddy Mendes, Chairman of the Board
8 of Supervisors of the County of Fresno

9 ATTEST:

10 Bernice E. Seidel

11 Clerk of the Board of Supervisors

12 County of Fresno, State of California

By: Susan Bishop

13 Deputy