

Item 8.2 City Employee Benefits: Adopt the 2025 Cafeteria Benefits Plan Reflecting Health Insurance and Voluntary Insurance Benefits for Eligible City Employees and a Fourth Amendment to the IAFF Memorandum Of Understanding

Item 8.2 City Employee Benefits: 2025 Cafeteria Benefits Plan

- Internal Revenue Code requires that the Section 125 Cafeteria Benefits Plan offered by the City to its employees be in a written document formally adopted by the City Council on or before the first day of the plan year.
- The Cafeteria Benefits Plan Document is a written plan describing employee benefits available on a pretax basis (such as medical, dental, and/or vision insurance) while having the option to choose among at least one taxable benefit (such as voluntary health insurance coverage or a remaining eligible flex allotment amount).
- The IAFF cost sharing for medical insurance must be included in the Cafeteria Benefits Plan Document.
- A Fourth Amendment to the Memorandum of Understanding between the City and IAFF, Local 2180, amends the cost-sharing for a medical benefit plan in the 2025 calendar year.