

Memorandum of Understanding

Between Washoe County

And

The Washoe County Employees Association

September 12, 2025

I. Purpose

The purpose of this Memorandum of Understanding is to outline an understanding between Washoe County (County) and the Washoe County Employees Association (WCEA) regarding contract language related to Health Savings Account (HSA) employer contributions for those enrolled in the High-Deductible Health Plan (HDHP) as set forth in Article 19 of the collective bargaining agreements (both the non-supervisory employees and the supervisory-administrative employees negotiating units) between the parties.

II. Background

Beginning calendar year 2017, the County has provided employees enrolled on the HDHP as of January 1 of each year the full annual employer HSA contribution on the first paycheck of the calendar year.

Article 19(B)(a) of the collective bargaining agreements (CBAs) between the County and WCEA contain the following language regarding the County HSA contribution:

“For employees enrolled on the HDHP on January 1 of the plan year, this employer HSA contribution shall be provided and reflected on the first paycheck of the calendar year.”

The County provided HSA contribution amount is determined by the pay period the employee’s benefits effective date falls. The full County HSA contribution amount is provided to employees enrolled in the HDHP on January 1 of each calendar plan year and a pro-rated County contribution is provided based on the benefits effective dates each pay period thereafter. For calendar year 2026, the first pay period captures working time and benefits effective dates December 15, 2025 through December 28, 2025; it does not capture those enrolled in the HDHP on January 1, 2026. Therefore, to align the County’s contribution with the pay period which January 1 falls, it would be appropriate to provide the contribution during the second pay period of 2026.

III. Mutual Understandings

It is mutually agreed upon and understood by and among the County and WCEA that:

- a. The first pay period of calendar year 2026 reflects working days and health plan coverage days which all occur in 2025 (December 15, 2025 through December 28, 2025); and
- b. The second pay period of calendar year 2026 reflects employees enrolled in the HDHP on January 1 (December 29, 2025 through January 11, 2026); and therefore,
- c. For the calendar plan year 2026, employees enrolled in the HDHP as of January 1, 2026, shall receive their employer HSA contribution on the second paycheck of the calendar year.
- d. The Association and employees in the Non-Supervisory Employees Negotiating Unit and Supervisory-Administrative Employees Negotiating Unit of WCEA waive any all grievances, appeals, lawsuits, (in law and equity) or proceedings which arise of a claim that they received the employer HSA contribution on the second pay period of calendar year 2026 instead of the first pay period of calendar year 2025.
- e. Washoe County and WCEA agree to revise Article 19(B)(a) of the CBAs between the County and WCEA (both the non-supervisory employees and the supervisory-administrative employees negotiating units) during the next round of labor negotiations between the parties as follows:

“For employees enrolled on the HDHP on January 1 of the plan year, this employer HSA contribution shall be provided and reflected during the pay period in which the first date of the plan year (January 1) occurs”

Patricia Hurley

Patricia Hurley
For the County

J. Norton

Justin Norton
For WCEA

Sep 18, 2025

Date

Sep 17, 2025

Date

WCEA_MOU_HSA Contribution - FINAL

Final Audit Report

2025-09-18

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