

59 employer contribution amount reflects the difference in the actuarial value between the
60 program's health maintenance organization coverage and the federally qualified high deductible
61 health plan coverage, after taking into account any difference in employee premium
62 contribution.

63 (c) The office shall distribute the annual amount determined under Subsection (3)(b) to
64 employees in two equal amounts with a pay date in January and a pay date in July of each plan
65 year.

66 (d) An employee may also make contributions to the health savings account.

67 (e) If an employee is ineligible for a contribution to a health savings account under
68 federal law and would otherwise be eligible for the contribution under Subsection (3)(a), the
69 contribution shall be distributed into a health reimbursement account or other tax-advantaged
70 Ĥ→ [health-care] ←Ĥ arrangement authorized under the Internal Revenue Code for the
70a benefit of the
71 employee.

72 (4) (a) An employer participating in a plan offered under Subsection 49-20-202(1)(a)
73 shall require each employee to complete training on the health plan options available to the
74 employee.

75 (b) The training required by Subsection (4)(a):

76 (i) shall include materials prepared by the office under Subsection (2);

77 (ii) may be completed online; and

78 (iii) shall be completed:

79 (A) before the end of the 2012 open enrollment period for current enrollees in the
80 program; and

81 (B) for employees hired on or after July 1, 2011, before the employee's selection of a
82 plan in the program.

Legislative Review Note
Office of Legislative Research and General Counsel