

# School Employees Benefits Board (SEBB) Coverage

2021 JLARC STUDY

The Legislature directed JLARC to collect data about school employees, their position types and hours worked, eligibility for health benefits, and school district costs for the 2018-19 and 2019-20 school years. This report includes data from 212 of the 295 school districts. SEBB began on January 1, 2020, partway through the 2019-20 school year.

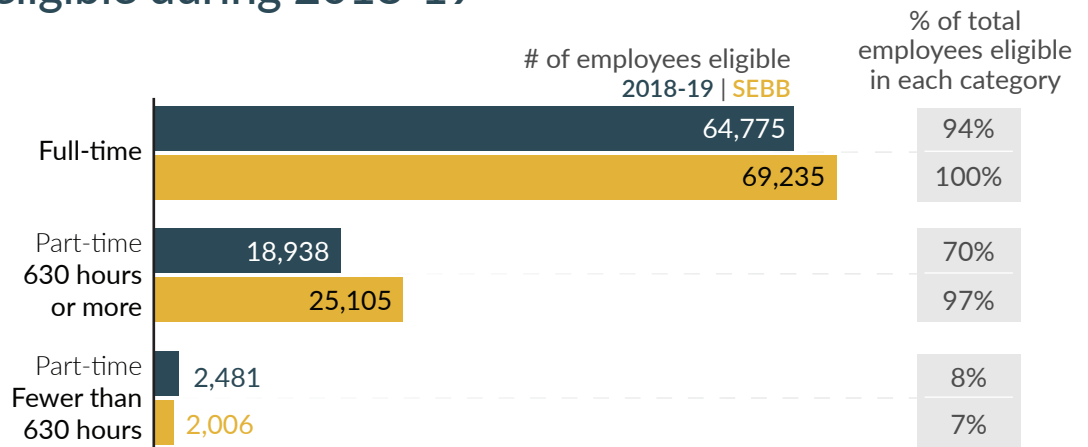


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## Under SEBB, 77% of school employees were eligible for health benefits, increasing from 68% eligible during 2018-19

On January 1, 2020 all school districts began paying the same monthly rate for benefits and offering the same benefit package options to their eligible employees under a **consolidated** program called SEBB.

Employees are **eligible** for SEBB benefits if they work, or are anticipated to work, 630 hours during the school year.



Note: Data from 212 school districts.

## On average, 212 districts reported paying an estimated 31-44% more per month for employee health benefits under SEBB than in 2018-19

This increase was driven by three key factors:

- A higher monthly rate per employee.
- Expanded eligibility.
- Full employer contribution for part-time employees.

## Recognizing that SEBB would expand coverage, the Legislature funded 2% more certificated and 25% more classified benefit units

A **benefit unit** is a budgeting term that refers to the number of funded full-time equivalents (FTEs) multiplied by an additional rate to account for the fact that some positions are filled by more than one benefits-eligible individual.

## Ongoing collection of similar eligibility and cost data would require changes to school district reporting requirements

The Office of the Superintendent of Public Instruction (OSPI) collects data about school employees and the Health Care Authority (HCA) collects data about SEBB subscribers. Neither dataset is detailed enough to answer the specific questions addressed in this study on an ongoing basis.

## LEGISLATIVE AUDITOR'S RECOMMENDATION

OSPI and HCA should work with House and Senate fiscal staff to determine what additional data elements may be needed for ongoing data collection. If additional elements are suggested, OSPI and HCA should each develop a data collection plan that identifies additional resource needs if applicable.

The complete report is on the JLARC web site: [www.leg.wa.gov/jlarc](http://www.leg.wa.gov/jlarc)

For more information, contact: Keenan Konopaski, Washington State Legislative Auditor  
[keenan.konopaski@leg.wa.gov](mailto:keenan.konopaski@leg.wa.gov) • (360) 786-5187

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