

PRELIMINARY REPORT: School Employees Benefits Board (SEBB) Coverage

LEGISLATIVE AUDITOR'S CONCLUSION:

The percentage of employees eligible for health care coverage through SEBB during the 2019-20 school year increased to 77% from 68% eligible in the 2018-19 school year. On average, districts reported paying an estimated 31-44% more per month under SEBB. Ongoing collection of similar eligibility and cost data would require changes to OSPI and HCA reporting requirements.

October 2021

Executive Summary

On January 1, 2020, health benefits for eligible school employees were consolidated under a statewide program called the School Employees Benefits Board (SEBB). Under SEBB, all school districts pay the same monthly rate per employee for benefits and offer the same benefit package options. Employees are eligible for health benefits if they work, or are anticipated to work, 630 hours during the school year.

Prior to SEBB, eligibility for benefits, the packages offered, and district and employee costs varied by school district and employee position type.

The 2020 Legislature directed JLARC to collect data about school employees, their position types and hours worked, eligibility for benefits, and school district benefit costs for the 2018-19 and 2019-20 school years.

For this study, JLARC staff collected data from 212 districts. The reporting districts reflect the variation in size and geographic distribution across all 295 school districts. This report presents the data for certificated¹ and classified² employees, position types³, and number of hours worked. Because SEBB went into effect in the middle of the 2019-20 school year, data reported under SEBB is for January-August 2020 of the 2019-20 school year.

¹Employees with a professional certificate authorized by the Washington Professional Educator Standards Board.

²Employees without a professional education certificate.

³Position types are categories of related jobs. Section 2 lists position types and examples of job titles.

CHANGES FROM		
	2018-19	SEBB
Number of employees	125,990 ⬇	125,135
Eligible for health benefits	68% (86,194) ⬆	77% (96,346)
Waiving coverage	18% (15,235) ⬇	12% (12,030)

% CHANGE FROM 2018-19	
SEBB	
Amount districts paid for employee health benefits	⬆ Average of 31 - 44%
State funded benefit units	⬆ 2% certificated benefit units 25% classified benefit units

Based on data from 212 of 295 districts, the number of full-time employees increased and the number of part-time employees decreased between the 2018-19 and 2019-20 school years

The 212 districts reported that 125,990 employees worked during the 2018-19 school year and 125,135 employees worked during

the 2019-20 school year, a one percent decrease. The number of full-time employees increased by 665. The number of part-time employees decreased by 1,520.

During the 2019-20 school year, 55% of employees worked full-time. Of the part-time employees, 54% worked fewer than 630 hours and 46% worked 630 hours or more. The percentages of full-time and part-time employees were similar during the 2018-19 school year.

The number of employees in most position types remained steady between the two school years. However, districts reported a 12% reduction in substitute employees during the 2019-20 school year. In March 2020, Washington school buildings closed due to the COVID-19 pandemic. During the summer of 2020, the Office of the Superintendent of Public Instruction (OSPI) surveyed districts to learn about staffing changes resulting from COVID-19. Survey respondents indicated that many substitute employees became eligible for unemployment due to school closures.

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

During the 2018-19 school year and under SEBB, the majority of employees eligible for health benefits worked full-time. The greatest increase in eligibility was for part-time employees that worked 630 hours or more. In 2018-19, 70% of these part-time employees were eligible for benefits while under SEBB 97% were eligible. The number of eligible part-time employees working fewer than 630 hours decreased from 8% to 7%.

Overall, fewer employees (12%) waived medical coverage under SEBB than in 2018-19 (18%).

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

JLARC staff asked districts to report the cost for employee health benefits. However, differences in accounting and payroll systems made it difficult to consistently compare costs between districts and school years. On average, districts reported paying an estimated 31-44% more under SEBB than during the 2018-19 school year. JLARC staff attributed the increased monthly costs to three primary factors:

- An increase in the monthly employer rate (the amount districts pay per employee).
- Expanded eligibility.
- Districts paying the full employer contribution for part-time employees instead of a prorated amount.

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

The Legislature asked JLARC staff to report the number of certificated and classified benefit units⁴ funded in the biennial operating budget and the amount of funding allocated from each major program within basic education.

Under SEBB, the state funded 2% more certificated and 25% more classified benefit units than during the 2018-19 school year. General apportionment was the largest source of funding for employee health benefits. Special education was the second largest.

The state's funding allocation for health benefits under SEBB represented 76% of school districts' collective reported costs. Funding is not intended to match costs because each district has discretion in how many staff they hire, how many hours those staff work, and other factors that affect the cost of health benefits. As a result, the ratio of funding to spending varied widely across the 212 reporting districts (ranging from 28% to 240%).

Ongoing collection of similar eligibility and cost data would require changes to OSPI and HCA reporting requirements

Existing OSPI and Health Care Authority (HCA) data is not detailed enough to answer the questions addressed in this study on an ongoing basis. OSPI collects employee information that includes whether an employee is certificated or classified, position type, and full-time equivalent (FTE). OSPI does not collect data about the number of hours worked per year or whether the employee is eligible or receiving SEBB benefits, and some positions are excluded from the reporting requirements.

⁴A term that describes the number of full-time equivalent school employees funded in the operating budget multiplied by an additional rate to account for positions filled by more than one individual eligible for benefits.

HCA maintains data about the number of SEBB subscribers and the number who waive coverage. The data does not include whether the employee is certificated or classified, their position type, or number of hours worked. HCA also does not collect information on the number and type of employees who are not eligible for coverage.

Additional information addressing the questions in this study could be collected in the future by either OSPI or HCA. This would require more work by these agencies and school districts. Before any new reporting is undertaken, the Legislature should consider whether this JLARC staff report provides sufficient information or whether ongoing monitoring is desired.

Legislative Auditor Recommendation

OSPI and HCA should work with House and Senate fiscal staff to determine what additional data elements might be needed for ongoing data collection. If additional elements are suggested, OSPI and HCA should each develop a data collection plan and identify additional resource requirements as applicable.

You can find additional information in Recommendations.

REPORT DETAILS

1. SEBB provides health benefits to school employees

On January 1, 2020, health benefits for eligible school employees were consolidated under a state program called the School Employees Benefits Board (SEBB)

The 2017 Legislature began consolidating health benefits for all eligible school employees under a statewide program called the School Employees Benefits Board (SEBB). SEBB went into effect on January 1, 2020, partway through the 2019-20 school year. The Board selects health insurance carriers and determines the scope of coverage for employees and their dependents. The Health Care Authority (HCA) administers SEBB and provides staff support to the Board.

SEBB was created to:

- Increase transparency of health benefit costs.
- Reduce administrative costs for providing employee health benefits by leveraging purchasing power statewide.
- Increase affordability of full-family coverage for all school district employees.
- Create greater equity for employees in different staff positions and between the costs for full-family and employee-only premiums.

A [2016 JLARC report](#) found that school districts had not met legislative goals for full-family affordability or equity.

Under SEBB, all school districts pay the same rate and offer the same health care plans

Before SEBB, each of the state's 295 school districts negotiated health benefits with local school employee unions. The benefit packages, eligibility criteria, and costs varied by district and by employee position type.

Under SEBB, eligibility criteria are set in statute: employees are eligible for health benefits if they work, or are anticipated to work, 630 hours⁵ or more during the school year. All school districts pay the same monthly rate per eligible employee and offer the same benefit options.

Exhibit 1.1: SEBB changed administration of health care benefits for school employees

Benefit Characteristics	Before SEBB	Under SEBB
Design and approval of health care plans	Locally negotiated between each school district and bargaining unit (e.g., teachers, administrators, teamsters).	SEBB negotiates with carriers and approves plans for the entire state.
Eligibility criteria	Locally negotiated between each school district and bargaining unit.	Set in statute. Every employee who works, or is anticipated to work, at least 630 hours per year is eligible for full benefits.
Employer rate	Locally negotiated between each school district and carriers. Rates varied between and within school districts depending on an employee's position type.	HCA recommends a monthly rate through the Governor's budget proposal. The Legislature sets the actual rate in the biennial operating budget. Fixed cost per eligible employee.
Waived coverage	Employees could waive coverage. Districts may not have been responsible for employer contribution for locally or federally funded employees who waived coverage. Districts were responsible for employer contribution for all state-funded employees, regardless of whether they waived coverage.	Employees can waive medical coverage, but not other benefits, such as dental. Districts responsible for the employer contribution for all eligible employees, regardless of how the employees are funded or whether they waive coverage (rate assumes certain percentage of employees will waive).
Prorated benefits	Districts allowed to prorate employer contribution for part-time employees.	No employer contributions are prorated.

⁵630 hours is 3.5 hours per day during a 180-day school year.

Benefit Characteristics	Before SEBB	Under SEBB
Full-family coverage	Few districts met the legislative goal of a 3:1 ratio for employee contributions for family coverage vs. single payer coverage.	All benefit plans under SEBB meet the 3:1 ratio, as required by statute.
Employee contribution	Most districts used a <i>defined contribution model</i> where the district set an amount to contribute toward employee benefits and the remaining costs were covered by the employee. The amount of employee contributions varied. Some employees did not make a contribution due to <u>pooling</u> ⁶ .	<i>Defined benefit model</i> where the employee contribution is set by SEBB. All employees statewide make the same contribution for the same plan selection.

Source: JLARC staff analysis.

SEBB offers medical, dental, vision, and other benefits

Under SEBB, eligible employees can choose from several medical insurance plans, each with different employee premium costs. The employer (school district) contribution to the premium is the same for every employee, regardless of the plan selected or the number of dependents covered. Employers cover 100% of the premiums for dental and vision plans, basic life insurance, accidental death and dismemberment, and basic long-term disability.

2020 Legislature directed JLARC to collect data about school employee positions, hours worked, and eligibility for health benefits

The Legislature directed JLARC staff through ESSB 6189 to report information about school employees and their eligibility for health benefits during the 2018-19 and 2019-20 school years, including:

- Number and types of employees.
- Ranges of hours worked by employee position type.
- Number eligible for health benefits.
- Number waiving coverage.
- Amount the district paid for employee health benefits.

⁶Per bargaining agreements, state funds for employees who waived coverage, chose a low-cost plan, or were ineligible for benefits were pooled together and could be used to pay for out-of-pocket costs or reduce employees' contribution for benefits.

- Number of certificated⁷ and classified⁸ benefit units⁹ funded in the state budget for health benefits.

The Legislature also directed JLARC staff to make recommendations about the ongoing data collection efforts by the Office of Superintendent of Public Instruction (OSPI) and the Health Care Authority (HCA), as related to this project. The data elements needed to answer the current study questions are not included in either agency's current data collection efforts. For more information, please see section 6.

This report includes data from 212 school districts during the 2018-19 school year and part of the 2019-20 school year

JLARC staff requested data from 295 public school districts and the Washington School Information Processing Cooperative (WSIPC). WSIPC is a public nonprofit that performs personnel-related administrative services for many school districts and maintains employee and student data for its members.

Overall, 95% of the districts responded to our request: 279 of 295 school districts and three charter schools submitted data directly to JLARC. WSIPC provided data for the 276 school districts and two charter schools that use its business services. Due to the challenges of retroactively pulling data from prior school years and aligning data from multiple data sources, JLARC staff were able to assemble data from 212 districts.

The 212 districts included in this study reflect the variation in district size and geographic distribution across all 295 school districts (see Appendix B). When compared to OSPI personnel data, the number of employees included in this study represents 65% of total school district employees.

2. One percent reduction in employees

Based on data from 212 districts, the number of full-time employees increased and the number of part-time employees decreased between the 2018-19 and 2019-20 school years, for a 1% net reduction

JLARC staff collected information from school districts about employees, eligibility for benefits, and costs. This report presents the data by position type and hours worked.

JLARC staff collected data on 13 position types based on the Office of the Superintendent of Public Instruction's (OSPI) personnel reporting database (Exhibit 2.1). Five of the position types are for certificated employees and eight are for classified employees.

⁷Employees with a professional certificate authorized by the Washington Professional Educator Standards Board.

⁸Employees without a professional education certificate.

⁹A term that describes the number of full-time equivalent school employees funded in the operating budget multiplied by an additional rate to account for positions filled by more than one individual eligible for benefits.

- **Certificated employees** are defined in statute as individuals with a professional certificate authorized by the Washington Professional Educator Standards Board.
- **Classified employees** do not hold a professional education certificate.

Exhibit 2.1: JLARC data includes five certificated and eight classified types of school employee positions

Certificated Position Types	Classified Position Types
Administrative: superintendent, principal	Custodian/food service/safety: custodian, food service, safety
Coach: coach, club advisor, intramural athletics	Director/supervisor: director or supervisor of classified employees
Educational Staff Associate (ESA)/librarian: counselor, psychologist, nurse, occupational therapist, audiologist, librarian	Maintenance and grounds: general maintenance, mechanic, laborer, carpenter, electrician
Instructional: teacher	Office/clerical: secretary, bookkeeper
Substitute: temporary replacement for teacher (may include classified substitutes)	Paraprofessional: paraeducator, teacher aide, classroom attendant, bus monitor
	Professional: accountant, architect, attorney, negotiator
	Technical: computer operator or programmer, technician
	Transportation: bus driver

Source: JLARC staff analysis.

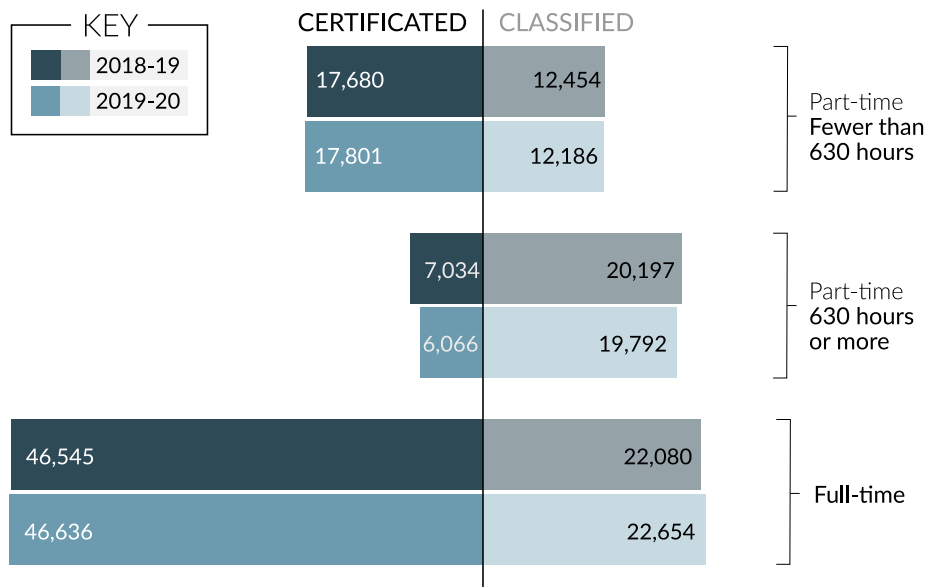
JLARC staff split the employee data into three categories based on the number of hours worked: part-time working fewer than 630 hours, part-time working 630 hours or more, and full-time.

Districts reported a total of 125,135 employees during the 2019-20 school year. Over half (55%) worked full-time.

The 212 districts reported that 125,135 employees worked during the 2019-20 school year, a 1% reduction from the 125,990 employees that districts reported for the 2018-19 school year. The percentages of full- and part-time employees were similar for both school years. During the 2019-20 school year, 55% of employees worked full-time. Of the part-time employees, 54% worked fewer than 630 hours and 46% worked 630 hours or more.

Complete district data is available in Appendix A.

Exhibit 2.2: The number of full- and part-time employees was similar for both school years



Source: JLARC staff analysis of school district and WSIPC data.

Instructional, paraprofessional, and substitute positions accounted for 64% of all employees

JLARC staff asked districts to report numbers of employees in 13 major position types. During the 2019-20 school year, the position types with the most employees were instructional staff (34% of all employees), paraprofessionals (17%) and substitutes (13%). Exhibit 2.3 displays the number of employees by position type and hours worked for the 2019-20 school year.

Exhibit 2.3: During the 2019-20 school year, 70,503 certificated and 54,632 classified employees worked in 212 districts

Certificated/Classified	Position Type	Part-Time Fewer Than 630 Hours	Part-Time 630 Hours or More	Full-Time	Total (% of Total)
Certificated	Administrative	80	601	2,694	3,375 (3%)
	Coach	268	44	83	395 (0.3%)
	ESA/librarian	644	1,131	5,204	6,979 (6%)

Certificated/Classified	Position Type	Part-Time Fewer Than 630 Hours	Part-Time 630 Hours or More	Full- Time	Total (% of Total)
	Instructional	936	3,217	38,538	42,691 (34%)
	Substitute	14,880	1,057	101	16,038 (13%)
	Other positions (certificated)	993	16	16	1,025 (1%)
	Total certificated employees	17,801	6,066	46,636	70,503 (56%)
Classified	Custodian/ food service/ safety	861	3,494	3,898	8,253 (7%)
	Director/ supervisor	61	184	1,097	1,342 (1%)
	Maintenance and grounds	108	88	1,128	1,324 (1%)
	Office/clerical	409	1,162	5,097	6,668 (5%)
	Paraprofessional	2,507	11,319	7,673	21,499 (17%)
	Professional	4,300	968	1,012	6,280 (5%)
	Technical	51	252	910	1,213 (1%)
	Transportation	306	2,055	1,794	4,155 (3%)

	Other positions (classified)	3,583	270	45	3,898 (3%)
	Total classified employees	12,186	19,792	22,654	54,632 (44%)
Total employees		29,987	25,858	69,290	125,135 (100%)

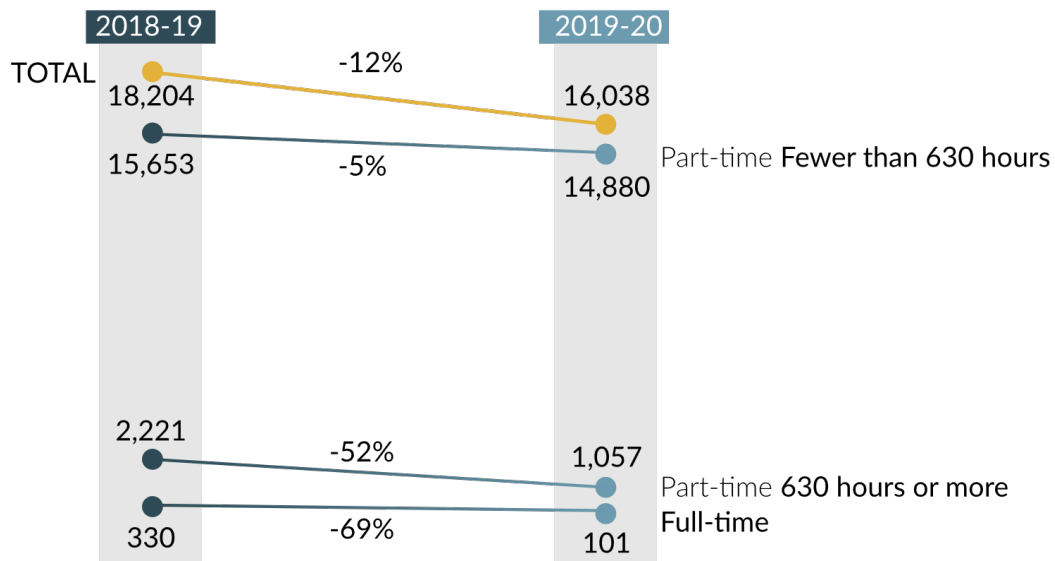
Source: JLARC staff analysis of school district and WSIPC data.

Note: For this report, the substitute position type includes both certificated and classified employees. Exhibit 2.3 also includes "other" categories. Eighteen districts reported employees in other categories, such as certificated or classified hourly and on leave. Percentages may not add due to rounding.

The number of substitute employees decreased by 12% between the school years, likely due to COVID-19-related school closures

Between the 2018-19 to 2019-20 school years, the number of employees in most position types did not change substantially. The position type with the largest change was substitute employees. Stakeholders expressed particular interest in this position type during preliminary research for this study. There were 18,204 substitutes reported in 2018-19 and 16,038 in 2019-20, a 12% decrease. The change varied by hour categories, as seen in Exhibit 2.4.

Exhibit 2.4: The total number of substitute employees decreased by 12% from the 2018-19 to the 2019-20 school year



Source: JLARC staff analysis of school district data.

In March 2020, all school buildings in Washington closed due to the COVID-19 pandemic. During the summer of 2020, OSPI surveyed districts to learn about staffing changes resulting

from COVID-19. Survey results indicated that most employees under contract maintained their employment for the duration of the 2019-20 school year. However, the majority of districts reported that many substitute employees became eligible for unemployment due to school closures. In addition, many districts commented to JLARC staff that COVID-19 changed their normal hiring patterns for substitute employees. Together, these indicate that COVID-19 may have contributed to the decrease in substitute employees.

3. More employees eligible for benefits under SEBB

Based on data from 212 school districts, 77% of employees were eligible for health benefits under SEBB, compared to 68% during the 2018-19 school year

Under the School Employees Benefits Board (SEBB), school employees are eligible for benefits if they work, or are anticipated to work, 630 hours or more per school year (September 1 to August 31). Work hours are based on all compensated hours, including sick leave, personal leave, and paid holidays. Prior to SEBB, eligibility criteria were locally negotiated between each school district and bargaining unit.

Employees working fewer than 630 hours generally are not eligible for SEBB benefits. However, employees may be eligible if they start a benefits-eligible position midyear, if they were anticipated to work 630 hours but didn't, or if the district extends eligibility to employees working fewer than 630 hours through a collective bargaining agreement.

Once employees become eligible, they receive benefits for the entire school year unless employment terminates before the school year ends.

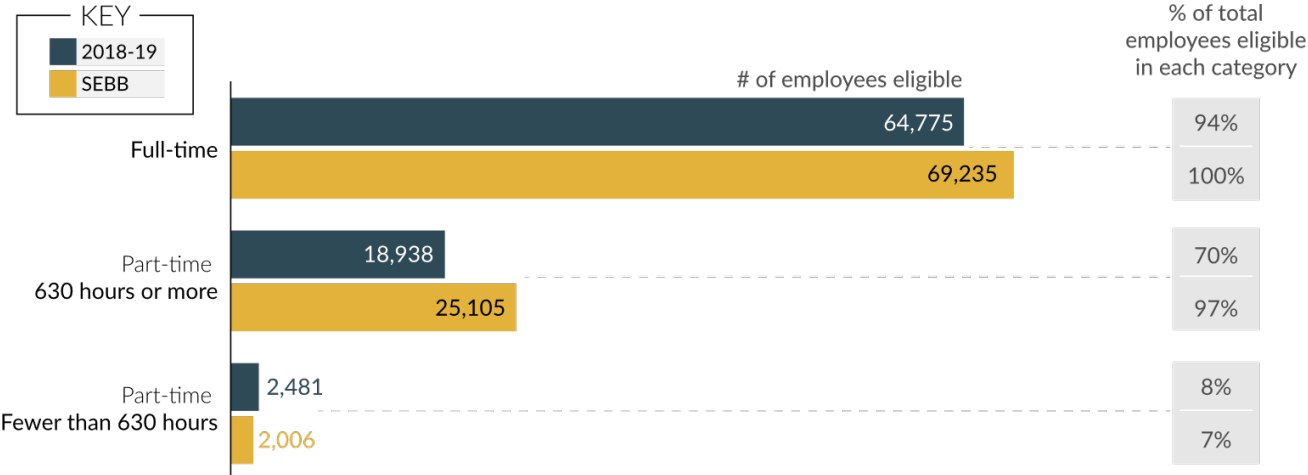
96,346 employees (77%) were eligible for health benefits between January and August 2020 under SEBB

SEBB went into effect during the 2019-20 school year. For the remainder of this report, data reported under SEBB is for January-August 2020 of the 2019-20 school year.

Under SEBB, 96,346 (77%) of all district employees were eligible for health benefits. For comparison, 86,194 (68%) were eligible in the 2018-19 school year.

For both school years, the majority of employees eligible for benefits worked full-time. Under SEBB, a larger percentage of part-time employees working 630 hours or more became eligible for benefits (97% compared to 70% in the 2018-19 school year). However, fewer part-time employees working less than 630 hours were eligible for benefits under SEBB than in the prior school year (7% under SEBB compared to 8% in 2018-19).

Exhibit 3.1: Under SEBB, the number of employees eligible for health benefits increased for full-time and part-time employees working 630 hours or more



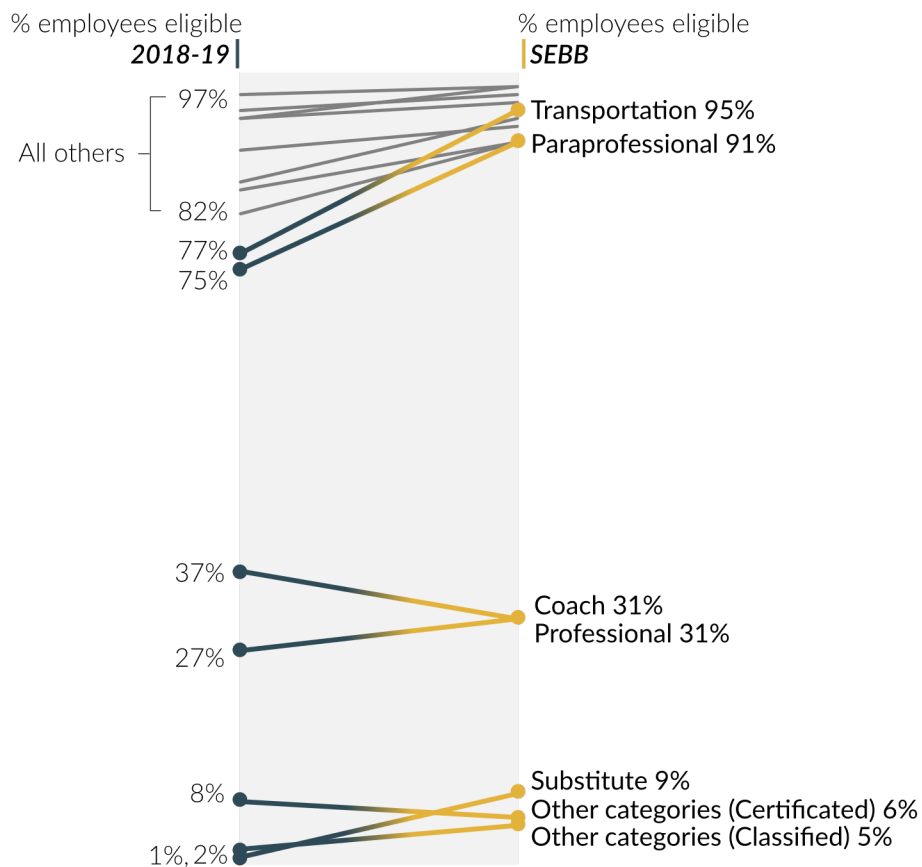
Source: JLARC staff analysis of school district and WSIPC data.

Note: Data reported under SEBB refers to January-August 2020 of the 2019-20 school year.

The percentage of eligible employees did not change for most position types

For most position types, the percentage of employees eligible for benefits did not change substantially after the implementation of SEBB. However, paraprofessionals and transportation employees had a larger change compared to other position types. During the 2018-19 school year, 77% of transportation and 75% of paraprofessionals were eligible for health benefits. This increased to 95% and 91% respectively under SEBB.

Exhibit 3.2: Aside from transportation and paraprofessionals, most position types saw a small change in percentage of eligible employees between 2018-19 and SEBB



Source: JLARC staff analysis of school district and WSIPC data.

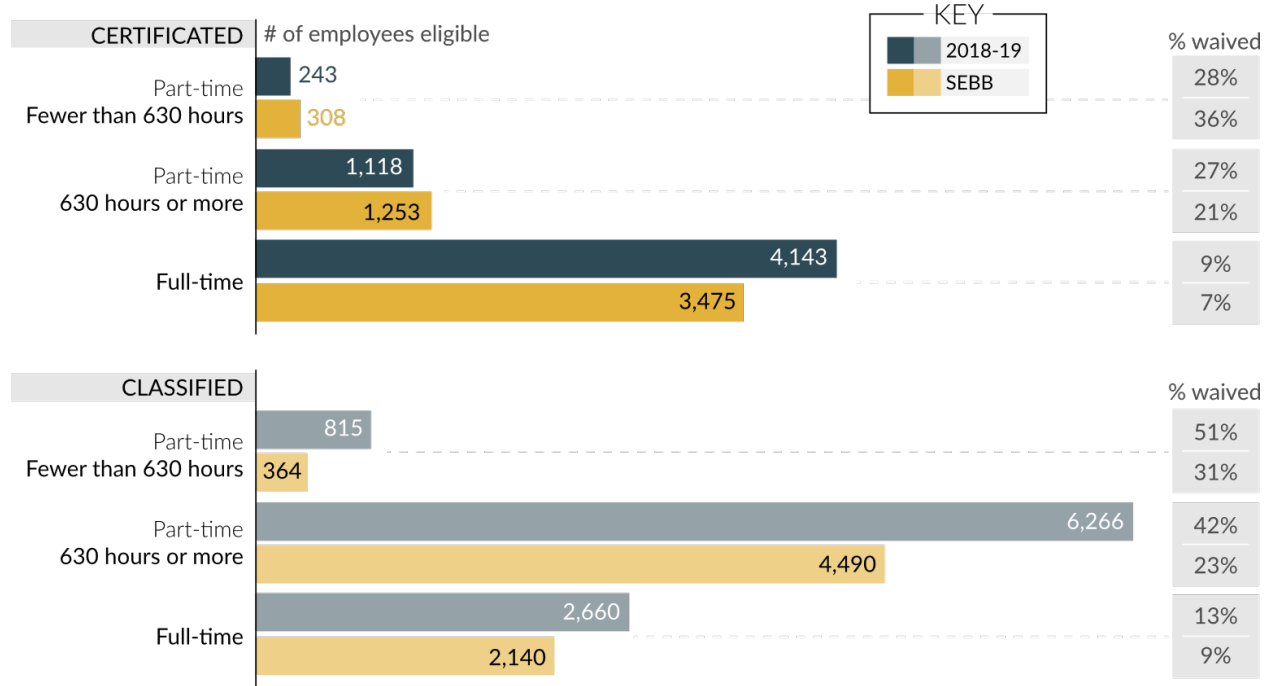
Note: This graphic highlights all position types with fewer than 40% of employees eligible for benefits and the two positions types with the greatest change in employee eligibility.

More detail about changes within position types, including by hours worked, is available in Appendix A.

Fewer employees (12%) waived medical coverage under SEBB than in 2018-19 (18%)

The number of employees waiving medical coverage under SEBB was 12,030 (12%) in comparison to 15,245 (18%) in the 2018-19 school year. Exhibit 3.3 illustrates the number of employees waiving coverage, broken down by hours worked and certificated or classified position types. Classified part-time employees had the largest change in number waiving coverage: 7,081 waived in the 2018-19 school year and 4,854 waived under SEBB.

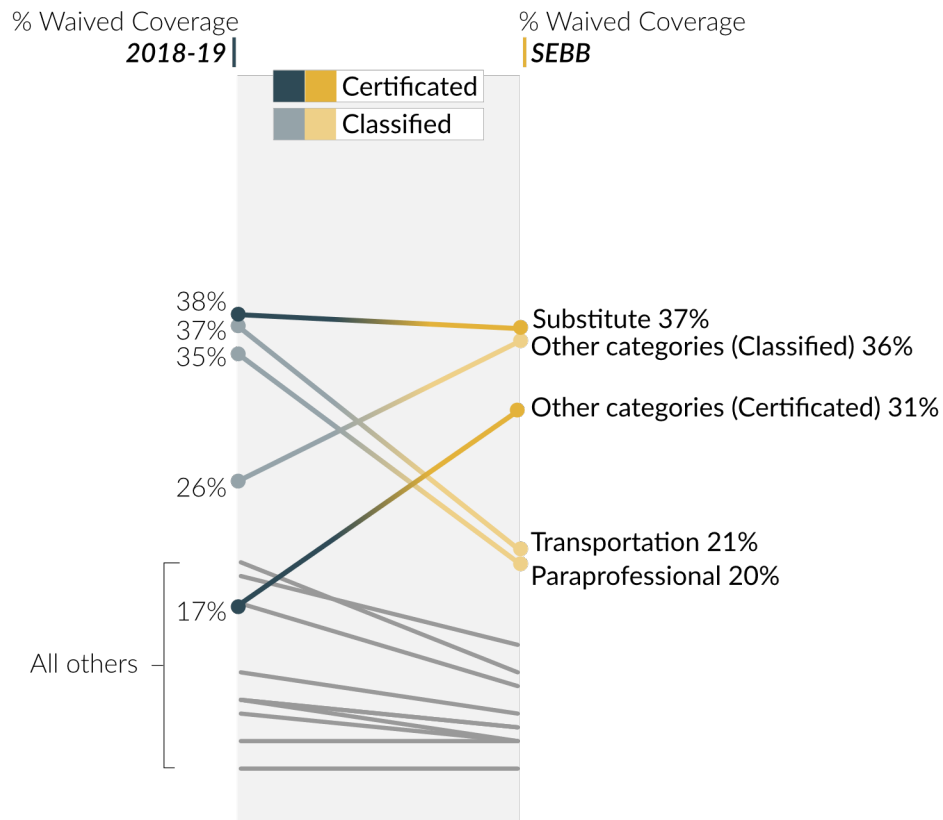
Exhibit 3.3: Fewer employees waived medical coverage under SEBB than in the 2018-19 school year



Source: JLARC staff analysis of school district data.

By position type, the largest changes in waived coverage were for transportation, paraprofessionals, and other (certificated and classified) employees.

Exhibit 3.4: The largest changes in percentage of employees waiving coverage were for transportation, paraprofessionals, and other position types



Source: JLARC staff analysis of school district data.

Note: This graphic highlights all position types with greater than 30% of employees waiving benefits and the position types with the greatest change in percentage of employees waiving coverage.

4. Districts paid more under SEBB

On average, the 212 school districts paid an estimated 31-44% more per month for employee health benefits under SEBB than during the 2018-19 school year

Prior to SEBB, each district selected and negotiated insurance plans independently. Benefit packages were developed through collective bargaining and varied within and among districts. For example, a district may have offered different plans for certificated, classified, part-time, and full-time employees. This resulted in highly variable monthly rates across the state.

Under SEBB, all districts pay the same monthly employer rate for each employee. From January through August 2020, the average monthly rate was \$1,010¹⁰.

¹⁰The SEBB rate was \$994 for January–June 2020, and \$1,056 for July and August 2020.

The SEBB employer rate for January-August 2020 included:

- Medical, dental, and vision premiums.
- Basic life, accidental death and dismemberment, and long-term disability premiums.
- K-12 remittance (subsidy payment to the Health Care Authority (HCA) to reflect costs of allowing retired school district employees to enroll in self-paid Public Employee Benefits Board (PEBB) coverage).
- Administrative costs.
- One-time start-up costs.

Employees pay an additional medical premium that varies depending on the benefit plan they select and whether they cover dependents.

Districts' average cost increase of 31-44% accounts for potential underreporting

JLARC staff asked districts to report their costs for employee health benefits for the 2018-19 and 2019-20 school years. Under SEBB (January-August of the 2019-20 school year), all school districts paid the same monthly rate per employee for health benefits. However, costs for health benefits during the 2018-19 school year varied.

Differences in district accounting and payroll systems further hindered cost comparisons between districts and years. For the 2018-19 school year, some districts reported all costs associated with providing health benefits, and some excluded administrative costs (e.g., brokerage fees, network access fees, taxes), non-medical benefits, and/or the K-12 remittance. This exclusion may have resulted in underreporting of up to 10% of the total reported benefit costs in 2018-19.

Given this potential underreporting, JLARC staff estimate that school districts paid an average of 31% to 44% more for employee health benefits under SEBB. The low end of the range assumes that the districts underreported their costs by 10% in 2018-19. The high end of the range is based on the actual district reported costs.

Three factors contributed to the increase in district costs under SEBB

Three main factors contribute to the cost increase under SEBB. JLARC staff estimated the proportion of the increase that can be attributed to each of these factors. The ranges below account for district-reported costs in 2018-19 and the potential for 10% underreporting of costs.

Exhibit 4.1: Higher monthly employer rate, expanded eligibility, and change in employer contribution for part-time employees affected district costs under SEBB

Factors Affecting Costs	Estimated Portion of Cost Increase Using District Reported Costs for 2018-19	Estimated Portion of Cost Increase Assuming a 10% Underreporting of District Costs for 2018-19
<p>1. Higher monthly employer rate (amount districts pay per employee)</p> <ul style="list-style-type: none"> • Prior to SEBB, each school district negotiated health benefits separately. Rates varied depending on the district and/or bargaining unit. Under SEBB, the monthly employer rate is the same for all school district employees statewide. • The SEBB rate is comprehensive. It includes all benefits, administrative costs, and the K-12 remittance. Prior to SEBB, these costs may have been accounted for separately. 	53%	36%
<p>2. More employees are eligible and covered</p> <ul style="list-style-type: none"> • More employees became eligible for benefits under SEBB. • Fewer employees waived coverage. Prior to SEBB, districts may not have been responsible for the employer portion of locally or federally funded employees waiving medical coverage. Districts were responsible for the employer portion of state-funded employees. 	30%	39%
<p>3. School districts pay the full employer contribution for part-time employees</p> <ul style="list-style-type: none"> • Under SEBB, districts pay the full employer contribution for part-time employees. Prior to SEBB, districts may have paid a prorated amount based on employee full-time equivalency (FTE). 	17%	25%
Total	100%	100%

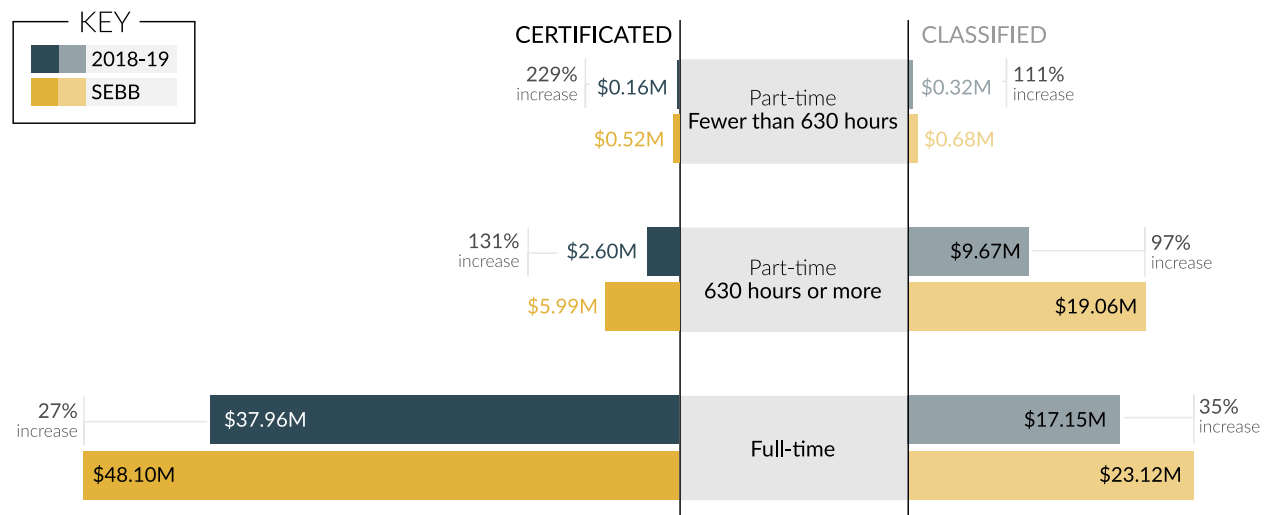
Source: JLARC staff analysis of school district and WSIPC data.

Going forward, all districts will pay the full employer contribution for part-time employees rather than a prorated amount. As a result, changes to the monthly employer rate and expanded eligibility will drive any future cost increases.

Average monthly costs at 212 reporting districts increased from \$40.7 million to \$54.6 million for certificated employees and \$27.1 million to \$42.9 million for classified employees

The average monthly cost for school districts increased for all employee groups (certificated and classified, part-time and full-time). Overall, costs increased from \$40.7 million to \$54.6 million for certificated employees and from \$27.1 million to \$42.9 million for classified employees. While the majority of districts' costs are for full-time certificated employees, the largest cost increases by percentage are for part-time employees (Exhibit 4.2).

Exhibit 4.2: Most districts' monthly costs are for full-time employees. The largest monthly cost increases are for part-time employees.



Source: JLARC staff analysis of school district and WSIPC data.

5. State funding increased under SEBB

For 212 reporting districts, the state funded 2% more certificated benefit units and 25% more classified benefit units under SEBB

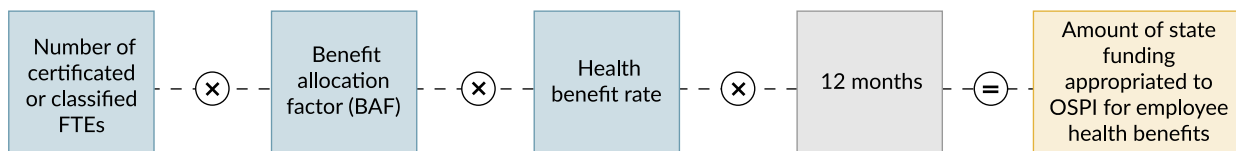
The Legislature provides funding in the biennial operating budget for school employee salaries and benefits, supplies, equipment, and other school operating costs. The majority of funding is determined by a prototypical school model that estimates school expenses, including the total number of certificated and classified full-time equivalent (FTE) employees for a hypothetical number of enrolled students. "Benefit unit" refers to the number of FTEs funded in the operating budget multiplied by an additional rate (called the benefit allocation factor) to recognize that more than one individual may fill a position and each may be eligible for benefits. The funding process did not change under SEBB.

The Legislature provides OSPI with funds for school employee health benefits

Each biennium, the Legislature appropriates funds for basic education to the Office of Superintendent of Public Instruction (OSPI). Part of this appropriation is intended for employee health benefits. Basic education is comprised of nine programs (see Exhibit 5.3 for list of programs included in this study). For most basic education programs, health benefits funding is based on three components (Exhibit 5.1):

1. The total number of certificated and classified FTEs funded in the operating budget. These are calculated through formulas based on projected student enrollment and other statewide characteristics. The formulas did not change under SEBB.
2. The benefit allocation factor (BAF) applied to the number of FTEs funded in the budget. The BAF provides additional funding per FTE to recognize that more than one individual may fill a position and each may qualify for benefits. For example, if a full-time paraprofessional position is filled by two part-time employees, the BAF increases funding in the budget to address the fact that both employees may qualify for benefits. Beginning in January 2020, the BAF amounts were 1.02 for certificated employees and 1.43 for classified employees. The BAF for certificated employees began under SEBB and the BAF for classified employees increased under SEBB from 1.152 during the 2018-19 school year.
3. The monthly health benefit rate per benefit unit. HCA recommends a monthly rate through the Governor's budget proposal. The Legislature sets the actual rate in the biennial operating budget. In 2018-19, the funding rate was \$844 per month. Under SEBB, the funding rate increased to an average of \$1,010¹¹ per month.

Exhibit 5.1: Health benefits funding is determined by three main components: FTEs, BAF, and the health benefit rate



Source: JLARC staff analysis of the K-12 funding process.

OSPI distributes funding to school districts using a series of funding formulas that adjust for specific district circumstances, including actual student enrollment and regional and demographic differences.

School districts have discretion in the number and type of employees they hire. At a minimum, all school districts must offer health benefits to employees who meet the state's eligibility criteria.

¹¹The SEBB rate was \$994 for January–June 2020, and \$1,056 for July and August 2020.

Since January 1, 2020, all school employees who work, or are anticipated to work, 630 hours or more per year are eligible for health benefits.

School districts send monthly payments to the Health Care Authority (HCA) to cover the costs of employee benefits provided by SEBB. Districts pay the same per person rate whether an employee chooses to receive or waive benefits.

For 212 districts, the state funded 2% more certificated benefit units and 25% more classified benefit units under SEBB than in the 2018-19 school year

Under SEBB, the state increased the number of benefit units funded in the operating budget from 57,680 to 61,923, a 7% increase. The number of certificated benefit units increased by 2% and the number of classified benefit units increased by 25%.

Exhibit 5.2: Total funded benefit units increased by 7% under SEBB

	2018-19	SEBB	% Change
Certificated benefit units	44,153	45,056	2%
Classified benefit units	13,527	16,866	25%
Total benefit units	57,680	61,923	7%

Source: JLARC staff analysis of OSPI data. Totals may not add due to rounding.

For 212 districts, the average monthly allocation for school employee health benefits increased under SEBB

Under SEBB, average monthly funding increased to \$74.1 million from \$57.5 million in the 2018-19 school year, a 29% increase. JLARC staff compared average monthly funding amounts rather than yearly totals because SEBB was only in effect for part of the 2019-20 school year.

General Apportionment is the largest source of funding for employee health benefits

The state funds nine major programs as part of the basic education provided to all students. JLARC staff worked with OSPI to estimate the amount of health benefits funding from eight of the major programs. The Institutional Educational program, which provides K-12 education services to current and previously incarcerated youth, is not included in the funding estimates. This is because not every district has this program and the employees may be part of the Educational Service District rather than the school district.

The funding formulas for the Special Education and Pupil Transportation programs are not based on staffing units, so estimates for these programs reflect the proportion of the funding that is assumed to cover employee benefits.

Exhibit 5.3: Under SEBB, the General Apportionment program accounted for 73% of employee health benefits funding at the 212 districts in this study

Funding Program	Certificated Benefit Units	Classified Benefit Units	Average Monthly Funding (January - August 2020)	Proportion of Health Benefits Funding
General Apportionment: Foundational school funding based on a prototypical school model.	38,005	15,819	\$54.3 million/month	73%
Special Education: Funding for the additional costs of providing a basic education to children who qualify for individualized education programs.	N/A	N/A	\$8.8 million/month	12%
Career and Technical Education: Career focused courses for middle and high school students.	2,413	972	\$3.4 million/month	5%
Learning Assistance Program: Additional assistance to students below grade level in reading, math, and language arts.	2,868	N/A	\$2.9 million/month	4%
Pupil Transportation: Transportation of students to and from school.	N/A	N/A	\$2.8 million/month	4%
Transitional Bilingual: Additional assistance to students learning English as a non-primary language.	1,352	N/A	\$1.4 million/month	2%
Skill Centers: Regional centers that provide career focused and technical courses to high school students from multiple districts.	213	75	\$0.29 million/month	<1%
Highly Capable Program: Additional assistance for students that qualify as gifted.	206	N/A	\$0.21 million/month	<1%
Total	45,056	16,866	\$74.1 million/month	100%

Source: JLARC staff analysis of OSPI funding data between January and August 2020.

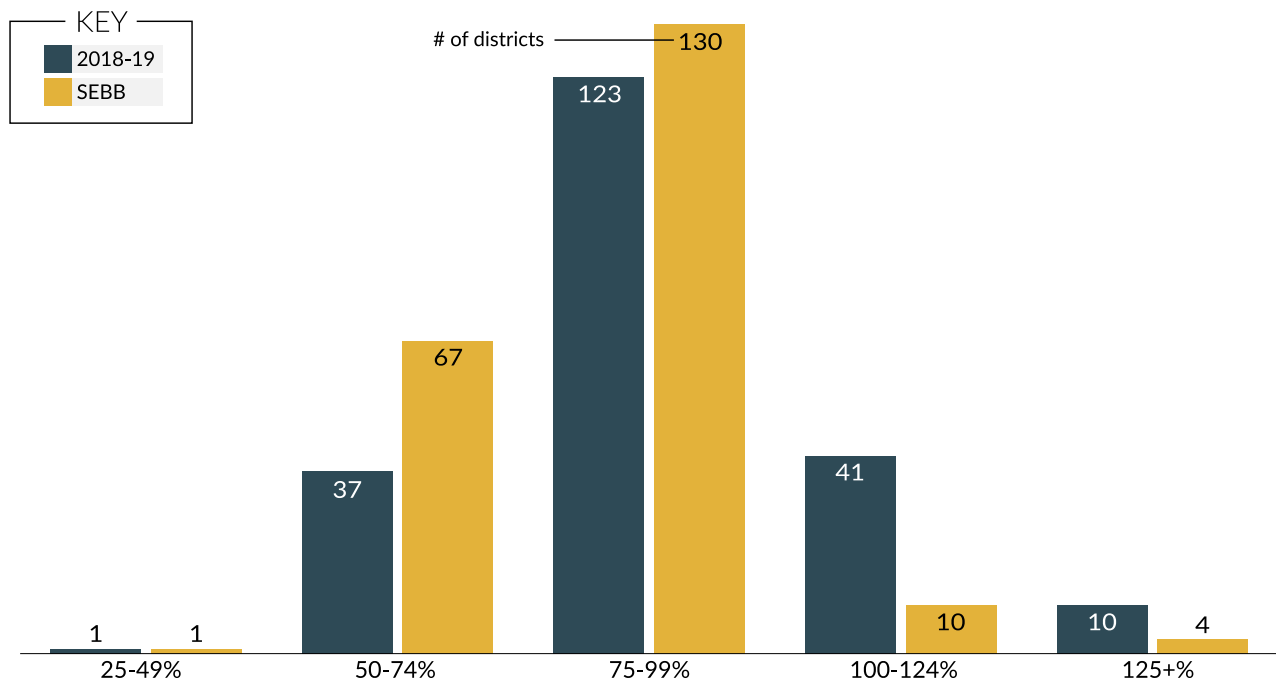
Note: The Pupil Transportation monthly health benefits funding estimate does not include the two districts (Shaw Island and Stehekin) that do not provide pupil transportation and 14 districts that contract out transportation services to a private entity.

The state's funding allocation is not intended to match districts' costs

State funding is not intended to match districts' costs because each district has discretion in how many staff they hire, how many hours those staff work, and other factors that affect health benefit costs. Districts may hire more or fewer employees than are accounted for in the funding models. They may also employ locally or federally funded staff who are eligible for SEBB but not reflected in state funding.

Under SEBB, state funding for health benefits represented 76% of school districts' collective reported costs at the 212 reporting districts. The ratio of funding to costs varied across the districts, ranging from a low of 28% to a high of 240%.

Exhibit 5.4: The state funding allocation for benefits represented between 75-99% of costs for the majority of the 212 reporting districts



Source: JLARC staff analysis of school district and OSPI data.

Note: The 2018-19 district cost data used for this exhibit is based on actual district reported costs. The costs were not adjusted for potential underreporting.

6. Options for future data collection

Ongoing collection of similar eligibility and cost data would require changes to OSPI and HCA reporting requirements

Retroactive data collection was challenging and time consuming for school districts and WSIPC

JLARC staff received data from two main sources: school districts and the Washington School Information Processing Cooperative (WSIPC). School districts store data in separate accounting and payroll systems. Many reported that it was not easy to link the data to answer questions about eligibility and costs by position type and hours worked. Many districts indicated that they spent a substantial amount of time obtaining the requested data.

Data collection was also difficult for WSIPC. Districts use different accounting and payroll systems, and report data to WSIPC consistent with those systems. WSIPC's data queries for this project were compatible with the formats some districts use, but not others.

Some school districts indicated that providing this information in the future would be easier if the data elements were identified beforehand and applied prospectively rather than retrospectively. This would allow them to align their data systems with future reporting and eliminate the need to reconstruct data from previous years.

Existing OSPI and HCA data is not detailed enough to answer the study questions on an ongoing basis

The Office of the Superintendent of Public Instruction (OSPI) and the Health Care Authority (HCA) collect data relevant to this study, but the data is not detailed enough to answer the Legislature's questions.

OSPI collects personnel data from school districts.

- Districts report a snapshot of detailed employee information each October. This includes whether an employee is certificated or classified, position type, and full-time equivalent (FTE). It does not include the number of hours worked per year or whether the employee is eligible for or receiving SEBB benefits. Collecting information about hours worked would allow for accurate counts of employees by hour range.
- OSPI does not currently collect data about all position types. For example, short-term substitutes are not part of the required reporting. Including all positions would allow for more accurate employee counts.

HCA collects health benefit eligibility data from school districts.

- Information about the number of health care subscribers and the number of employees waiving benefits does not include whether the employee is certificated or classified, their position type, or number of hours worked. Including the position type and whether the

employee is certificated or classified would allow for comparison with OSPI personnel data.

- HCA does not currently collect information about the number and type of employees who are not eligible for health benefits.

The information requested for this study is not readily available from existing data sources without changes to OSPI's and HCA's reporting requirements for school districts.

Additional information addressing the questions in this study could be collected in the future by OSPI and HCA, but this would require more work by these agencies and school districts. Before any new reporting is undertaken, the Legislature should consider whether this JLARC staff report provides sufficient information or whether ongoing monitoring is desired.

School districts now report health benefit expenditures to OSPI

Beginning in the 2019-20 school year, school districts are required to report health benefit expenditures for certificated and classified staff in annual financial reports to OSPI. The data does not include position types or hours worked. While this new reporting requirement increases the level of detail available, the data is not enough to answer all of the Legislature's questions addressed in this report.

Legislative Auditor Recommendation

OSPI and HCA should work with House and Senate fiscal staff to determine what additional data elements might be needed for ongoing data collection. If new elements are suggested, OSPI and HCA should each develop a data collection plan and identify resource requirements as applicable.

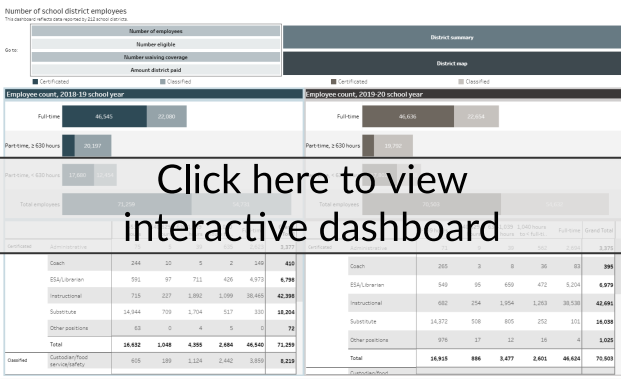
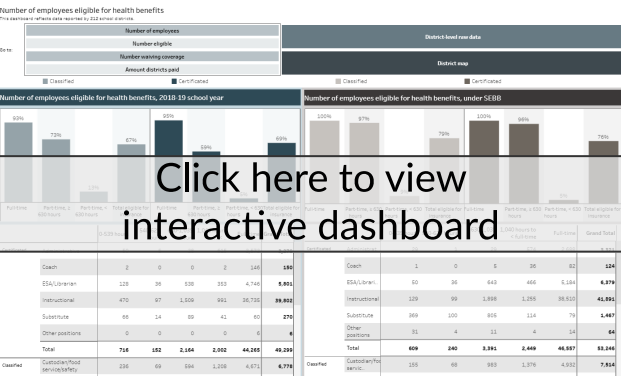
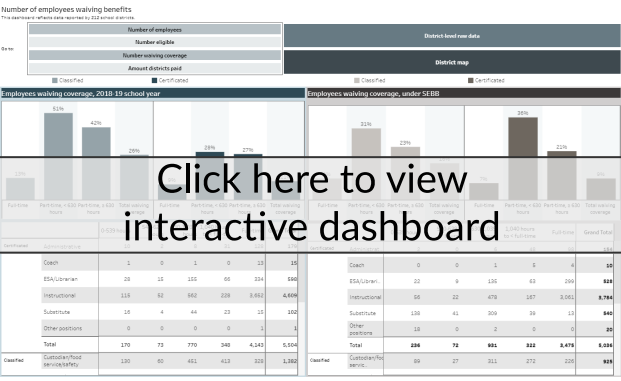
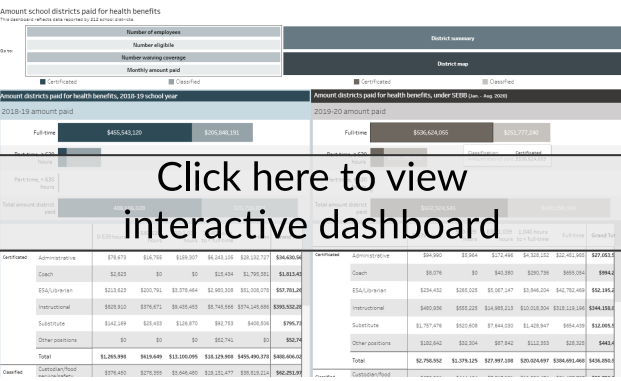
Appendix A: Additional statewide and district-level data

This section links to external dashboards

The dashboards are hosted on Tableau Public. You do not need a Tableau account to access them. Click on the images in the tables below to open interactive dashboards in a new window.

Statewide summary data on number of employees, eligibility, waived coverage, and amounts paid

JLARC staff developed summary dashboards that provide additional information about number of employees, eligibility, waived coverage, and amounts paid by position types and hours worked. The data is for the 212 districts included in this study.

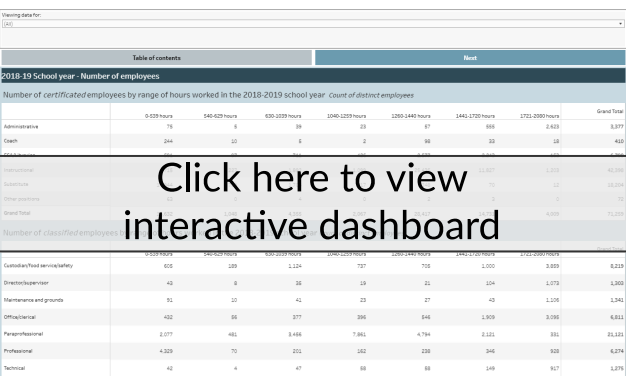
Data	Data Source	Link
Number of employees	School districts and/or Washington School Information Processing Cooperative (WSIPC)	 <p>Number of school district employees</p> <p>Number of employees eligible for health benefits</p> <p>Number of employees waiving benefits</p> <p>Amount school districts paid for health benefits</p> <p>Click here to view interactive dashboard</p>
Number eligible for health benefits	School districts and/or WSIPC	 <p>Number of employees eligible for health benefits</p> <p>Number of employees eligible for health benefits, under SEBB</p> <p>Click here to view interactive dashboard</p>
Number waiving coverage	School districts	 <p>Number of employees waiving benefits</p> <p>Employees waiving coverage, under SEBB</p> <p>Click here to view interactive dashboard</p>
Amount paid by districts for employee health benefits	School districts and/or WSIPC	 <p>Amount school districts paid for health benefits</p> <p>Amount districts paid for health benefits, under SEBB (Dec - Aug 2019)</p> <p>Click here to view interactive dashboard</p>

District-level raw data

212 school districts reported data to JLARC staff for the 2018-19 and 2019-20 school years. The data includes number and type of employees, eligibility for health benefits, waived coverage, and amount the districts paid for employee health benefits.

Data notes:

- **Amount paid:** The amount paid under SEBB reflects an eight-month period. SEBB went into effect on January 1, 2020, partway through the 2019-20 school year. The amount paid for 2018-19 reflects the full benefit year (12 months).
- **Full-time definitions:** School districts use different definitions for full-time. For example, some districts consider an administrator full-time if they work 1,720 hours per year. Others consider an administrator full-time if they work 2,080 hours per year. The data in the district dashboard appears exactly as reported by each school district or WSIPC. For the statewide results presented in this report and the summary dashboards, JLARC staff used the median definition of full-time reported for each position.

Data	Data Source	Link
District-level data	School districts and/or WSIPC	

State funding data for employee health benefits

The funding dashboard shows estimated certificated and classified benefit units and average monthly funding by district for 2018-19 and SEBB. A "benefit unit" refers to the number of FTEs funded in the operating budget multiplied by an additional rate (called the benefit allocation factor) to recognize that more than one individual may fill a position and each may be eligible for benefits. Funding is shown for eight basic education programs.

Data	Data Source	Link																																																																					
State funding for employee health benefits	Office of Superintendent of Public Instruction (OSPI)	<div style="border: 1px solid #ccc; padding: 5px;"> <p>District funding</p> <p>Select district name to filter data</p> <p>(0)</p> <table border="1"> <thead> <tr> <th rowspan="2">Funding program</th> <th colspan="2">Certificated benefit units</th> <th colspan="2">Classified benefit units</th> <th colspan="2">Average monthly funding</th> </tr> <tr> <th>2019-19</th> <th>SEBB</th> <th>2019-19</th> <th>SEBB</th> <th>2019-19</th> <th>SEBB</th> </tr> </thead> <tbody> <tr> <td>General Apportionment</td> <td>37,449</td> <td>38,005</td> <td>12,735</td> <td>15,619</td> <td>\$42,353,546/month</td> <td>\$54,333,376/month</td> </tr> <tr> <td>Special Education*</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>\$6,422,648/month</td> <td>\$8,827,026/month</td> </tr> <tr> <td>Career and Technical Education</td> <td></td> <td></td> <td></td> <td></td> <td>\$2,000,412/month</td> <td>\$3,427,190/month</td> </tr> <tr> <td>Learning Assistance Program</td> <td></td> <td></td> <td></td> <td></td> <td>\$1,112,000/month</td> <td>\$1,894,750/month</td> </tr> <tr> <td>Adult Professional Education</td> <td></td> <td></td> <td></td> <td></td> <td>\$1,400,000/month</td> <td>\$1,400,000/month</td> </tr> <tr> <td>Transitional Bilingual</td> <td>1,289</td> <td>1,362</td> <td>N/A</td> <td>N/A</td> <td>\$1,087,288/month</td> <td>\$1,364,343/month</td> </tr> <tr> <td>Skills Centers</td> <td>191</td> <td>213</td> <td>55</td> <td>75</td> <td>\$207,343/month</td> <td>\$200,635/month</td> </tr> <tr> <td>Highly Capable Program</td> <td>201</td> <td>205</td> <td>N/A</td> <td>N/A</td> <td>\$169,653/month</td> <td>\$208,422/month</td> </tr> </tbody> </table> <p style="text-align: center; font-size: 1.2em; font-weight: bold;">Click here to view interactive dashboard</p> </div>	Funding program	Certificated benefit units		Classified benefit units		Average monthly funding		2019-19	SEBB	2019-19	SEBB	2019-19	SEBB	General Apportionment	37,449	38,005	12,735	15,619	\$42,353,546/month	\$54,333,376/month	Special Education*	N/A	N/A	N/A	N/A	\$6,422,648/month	\$8,827,026/month	Career and Technical Education					\$2,000,412/month	\$3,427,190/month	Learning Assistance Program					\$1,112,000/month	\$1,894,750/month	Adult Professional Education					\$1,400,000/month	\$1,400,000/month	Transitional Bilingual	1,289	1,362	N/A	N/A	\$1,087,288/month	\$1,364,343/month	Skills Centers	191	213	55	75	\$207,343/month	\$200,635/month	Highly Capable Program	201	205	N/A	N/A	\$169,653/month	\$208,422/month
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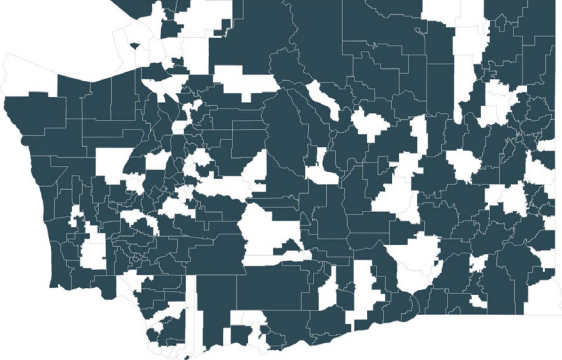
Appendix B: Districts included in this study

212 school districts included in study

School districts included in the study are distributed across the state.

Exhibit B1: Map of the 212 districts included in this study

View interactive dashboard [here](#).



Source: JLARC staff analysis.

JLARC staff compared the proportion of districts included in this study to the proportion of all 295 districts that are:

- Located within each Educational Service District as a measure of geographic representation.
- Categorized within different district size classes¹² based on student enrollment.

¹²Very small = under 500 students, small = 500-999 students, medium = 1,000-4,999 students, large = 5,000-9,999 students, very large = 10,000 students or more.

Exhibit B2: The 212 districts are located in all nine Educational Service Districts and are distributed in a similar manner to all districts statewide

Educational Service District (ESD)	All Districts	Percent of All Districts	Districts Included in This Study	Percent of Districts Included in This Study
ESD 101 (Northeast Washington)	59	20%	42	20%
ESD 105	25	8%	19	9%
ESD 112	30	10%	17	8%
ESD 113 (Capital Region)	44	15%	36	17%
ESD 114 (Olympic)	15	5%	13	6%
ESD 121 (Puget Sound)	35	12%	26	12%
ESD 123	23	8%	16	8%
ESD 171 (North Central)	29	10%	23	11%
ESD 189 (Northwest)	35	12%	20	9%
Total	295	100%	212	100%

Exhibit B3: The 212 districts are representative of the size distribution of all districts statewide

District Size	All Districts	Percent of All Districts	Districts Included in This Study	Percent of Districts Included in This Study
Very small (less than 500 students)	101	34%	71	33%
Small (500-999 students)	46	16%	34	16%
Medium (1,000-4,999 students)	87	29%	68	32%
Large (5,000-9,999 students)	27	9%	18	8%
Very large (10,000+ students)	34	12%	21	10%

District Size	All Districts	Percent of All Districts	Districts Included in This Study	Percent of Districts Included in This Study
Total	295	100%	212	100%

Appendix C: Applicable statutes and rules

RCW 41.05.740, WAC 182-30-030, WAC 182-30-070, WAC 182-30-130, WAC 182-31-040, WAC 182-31-050, and WAC 182-31-080

School Employees' Benefits Board

RCW 41.05.740

- (1) The school employees' benefits board is created within the authority. The function of the school employees' benefits board is to design and approve insurance benefit plans for school employees and to establish eligibility criteria for participation in insurance benefit plans.
- (2) By September 30, 2017, the governor shall appoint the following voting members to the school employees' benefits board as follows: (a) Two members from associations representing certificated employees; (b) Two members from associations representing classified employees; (c) Four members with expertise in employee health benefits policy and administration, one of which is nominated by an association representing school business officials; and (d) The director of the authority or his or her designee.
- (3) Initial members of the school employees' benefits board shall serve staggered terms not to exceed four years. Members appointed thereafter shall serve two-year terms.
- (4) Compensation and reimbursement related to school employees' benefits board member service are as follows: (a) Members of the school employees' benefits board must be compensated in accordance with RCW 43.03.250 and must be reimbursed for their travel expenses while on official business in accordance with RCW 43.03.050 and 43.03.060. (b) While school employees' benefits board members are carrying out their powers and duties under chapter 41.05 RCW, if the service of any certificated or classified employee results in a need for a school employees' benefits board organization to employ a substitute for such certificated or classified employee during such service, payment for such a substitute may be made by the authority from funds appropriated by the legislature for the school employees' benefits board program. If such substitute is paid by the authority, no deduction shall be made from the salary of the certificated or classified employee. In no event shall a school employees' benefits board organization deduct from the salary of a certificated or classified employee serving on the school employees' benefits board more than the amount paid the substitute employed by the school employees' benefits board organization.
- (5) The director of the authority or his or her designee shall be the chair and another member shall be selected by the school employees' benefits board as vice chair. The chair shall conduct

meetings of the school employees' benefits board. The vice chair shall preside over meetings in the absence of the chair. The school employees' benefits board shall develop bylaws for the conduct of its business.

(6) The school employees' benefits board shall: (a) Study all matters connected with the provision of health care coverage, life insurance, liability insurance, accidental death and dismemberment, and disability insurance, or any of, or combination of, the enumerated types of insurance for eligible school employees and their dependents on the best basis possible with relation both to the welfare of the school employees and the state. However, liability insurance should not be made available to dependents; (b) Develop school employee benefit plans that include comprehensive, evidence-based health care benefits for school employees. In developing these plans, the school employees' benefits board shall consider the following elements: (i) Methods of maximizing cost containment while ensuring access to quality health care; (ii) Development of provider arrangements that encourage cost containment and ensure access to quality care including, but not limited to, prepaid delivery systems and prospective payment methods; (iii) Wellness, preventive care, chronic disease management, and other incentives that focus on proven strategies; (iv) Utilization review procedures to support cost-effective benefits delivery; (v) Ways to leverage efficient purchasing by coordinating with the public employees' benefits board; (vi) Effective coordination of benefits; and (vii) Minimum standards for insuring entities; (c) Authorize premium contributions for a school employee and the employee's dependents in a manner that encourages the use of cost-efficient health care systems. For participating school employees, the required school employee share of the cost for family coverage premiums may not exceed three times the premiums for a school employee purchasing single coverage for the same coverage plan; (d) Determine the terms and conditions of school employee and dependent eligibility criteria, enrollment policies, and scope of coverage. At a minimum, the eligibility criteria established by the school employees' benefits board shall address the following: (i) The effective date of coverage following hire; (ii) The benefits eligibility criteria, but the school employees' benefits board's criteria shall be no more restrictive than requiring that a school employee be anticipated to work at least six hundred thirty hours per school year to be benefits eligible; and (iii) Coverage for dependents, including criteria for legal spouses; children up to age twenty-six; children of any age with disabilities, mental illness, or intellectual or other developmental disabilities; and state registered domestic partners, as defined in RCW 26.60.020, and others authorized by the legislature; (e) Establish terms and conditions for a school employees' benefits board organization to have the ability to locally negotiate eligibility criteria for a school employee who is anticipated to work less than six hundred thirty hours in a school year. A school employees' benefits board organization that elects to use a lower threshold of hours for benefits eligibility must use benefits authorized by the school employees' benefits board and shall do so as an enrichment to the state's definition of basic education; (f) Establish penalties to be imposed when a school employees' benefits board organization fails to comply with established participation criteria; and (g) Participate with the authority in the preparation of specifications and selection of carriers contracted for school employee benefit plan coverage of eligible school employees in accordance with the criteria set forth in rules. To the extent possible, the school

employees' benefits board shall leverage efficient purchasing by coordinating with the public employees' benefits board.

(7) School employees shall choose participation in one of the health care benefit plans developed by the school employees' benefits board. Individual school employees eligible for benefits under subsection (6)(d) of this section may be permitted to waive coverage under terms and conditions established by the school employees' benefits board.

(8) By November 30, 2021, the authority shall review the benefit plans provided through the school employees' benefits board, complete an analysis of the benefits provided and the administration of the benefits plans, and determine whether provisions in chapter 13, Laws of 2017 3rd sp. sess. have resulted in cost savings to the state. The authority shall submit a report to the relevant legislative policy and fiscal committees summarizing the results of the review and analysis.

[2018 c 260 § 1; 2017 3rd sp.s. c 13 § 801.]

Employer contribution for school employees benefits board (SEBB) benefits.

WAC 182-30-030

The employer contribution must be used to provide school employees benefits board (SEBB) insurance coverage for the basic life insurance benefit, basic accidental death and dismemberment (AD&D) insurance benefit, basic long-term disability (LTD) insurance benefit, medical insurance, vision insurance, dental insurance, SEBB program administrative costs, the school employee remittance required in RCW 28A.400.410 and to establish a reserve for any remaining balance. There is no employer contribution available for any other insurance coverage for school employees employed by SEBB organizations.

[Statutory Authority: RCW 41.05.021, 41.05.160, 2017 3rd sp.s. c 13, 2018 c 260, and SEBB policy resolutions. WSR 19-14-093 (Admin #2019-01), § 182-30-030, filed 7/1/19, effective 8/1/19.]

The employer contribution is set by the health care authority (HCA) and paid to the HCA for all eligible school employees.

WAC 182-30-070

School employees benefits board (SEBB) organizations must pay the employer contributions to the health care authority (HCA) for SEBB insurance coverage for all eligible school employees and their enrolled dependents.

(1) Employer contributions are set by the HCA, and are subject to the approval of the governor for availability of funds as specifically appropriated by the legislature for that purpose. The employer contribution for school employees eligible under RCW 41.05.740 (6)(e) are set by the HCA.

- (2) Employer contributions must include an amount determined by the HCA to pay administrative costs to administer SEBB benefits for school employees.
- (3) Each school employee of a SEBB organization on leave under the federal Family and Medical Leave Act (FMLA) or the paid family medical leave program is eligible for the employer contribution as described in WAC 182-31-110.
- (4) The entire employer contribution is due and payable to HCA even if SEBB medical is waived as described in WAC 182-31-080, except for school employees eligible under WAC 182-30-130.

[Statutory Authority: RCW 41.05.021, 41.05.160 and 2020 c 231. WSR 20-16-067 (Admin #2020-04), § 182-30-070, filed 7/28/20, effective 8/28/20. Statutory Authority: RCW 41.05.021, 41.05.160, 2017 3rd sp.s. c 13, 2018 c 260, and SEBB policy resolutions. WSR 19-14-093 (Admin #2019-01), § 182-30-070, filed 7/1/19, effective 8/1/19. Statutory Authority: RCW 41.05.021, 41.05.160 and SEBB policy resolutions. WSR 19-01-055 (Admin #2018-01), § 182-30-070, filed 12/14/18, effective 1/14/19.]

What are the requirements for a school employees benefits board (SEBB) organization engaging in local negotiations regarding SEBB benefits eligibility criteria?

WAC 182-30-130

This section describes the terms and conditions for a school employees benefits board (SEBB) organization that is engaging in local negotiations regarding eligibility for school employees as described in RCW 41.05.740 (6)(e).

- (1) A SEBB organization must provide a current ratified collective bargaining agreement (CBA) and information on all eligible school employees under the CBA to the health care authority (HCA) by the start of the school year.
- (2) A SEBB organization must offer all of, and only, the following SEBB benefits to employees and their dependents: (a) Medical (includes the wellness incentive); (b) Dental; (c) Vision; (d) Basic life; (e) Basic accidental death and dismemberment (AD&D) insurance.
- (3) A SEBB organization must provide an employer contribution as described below: (a) The subscriber-only employer medical contribution (EMC) amount for school employees eligible under RCW 41.05.740 (6)(d) multiplied by the premium tier ratio associated with the enrollment tier selected by the school employee; (b) One hundred percent of the cost for the school employee dental plan multiplied by the enrollment tier selected by the school employee; (c) One hundred percent of the cost for the school employee vision plan multiplied by the enrollment tier selected by the school employee; (d) One hundred percent of the cost for basic life and accidental death and dismemberment (AD&D) insurance; (e) One hundred percent of the cost of the administrative fee charged by the HCA; and (f) One hundred percent of the monthly K-12 remittance for deposit in the retired school employees' subsidy account.
- (4) A SEBB organization providing SEBB benefits as described in this section may do so by group as described in (a) through (d) of this subsection: (a) The entire SEBB organization; (b) A entire

collective bargaining unit; (c) A group containing all nonrepresented school employees; or (d) A combination of (b) and (c) of this subsection.

(5) A SEBB organization must establish a threshold of anticipated work hours no less than one hundred eighty hours but less than the minimum hours to meet SEBB eligibility under WAC 182-31-040 within a school year.

(6) All of the rules in chapters 182-30, 182-31, and 182-32 WAC apply, except for all rules governing SEBB benefits that are not available to school employees whose eligibility is established under this section. The following benefits are not available to school employees whose eligibility is established under this section: (a) Long-term disability (LTD); (b) Medical flexible spending arrangement (FSA); (c) Dependent care assistance program (DCAP); and (d) Supplemental life insurance.

(7) If a school employee waives medical under this section, there is no requirement to send the employer contribution to the HCA as required in WAC 182-30-070(4).

(8) Eligibility determinations must align with the SEBB program's status as a governmental plan under Section 3(32) of the Employee Retirement Income Security Act of 1974 (ERISA) as amended. This means the SEBB organization may only consider school employees whose services are substantially all in the performance of essential governmental functions, but not in the performance of commercial activities, whether or not those activities qualify as essential governmental functions to be eligible.

(9) A SEBB organization providing SEBB benefits to a group of school employees under this section must notify the SEBB program each time the CBA is renegotiated.

[Statutory Authority: RCW 41.05.021, 41.05.160 and SEBB policy resolutions 2020-04. WSR 20-16-065 (Admin #2020-02), § 182-30-130, filed 7/28/20, effective 8/28/20. Statutory Authority: RCW 41.05.021, 41.05.160, 2017 3rd sp.s. c 13, 2018 c 260, and SEBB policy resolutions. WSR 19-14-093 (Admin #2019-01), § 182-30-130, filed 7/1/19, effective 8/1/19.]

How do school employees establish eligibility for the employer contribution toward school employees benefits board (SEBB) benefits and when do SEBB benefits begin?

WAC 182-31-040

(1) Eligibility shall be determined solely by the criteria that most closely describes the school employee's work circumstance.

(2) School employee eligibility criteria: (a) A school employee is eligible for the employer contribution toward school employees benefits board (SEBB) benefits if they are anticipated to work at least six hundred thirty hours per school year. The eligibility effective date for a school employee eligible under this subsection shall be determined as follows: (i) If the school employee's first day of work is on or after September 1st but not later than the first day of school for the current school year as established by the SEBB organization, they are eligible for the employer contribution on the first day of work; or (ii) If the school employee's first day of

work is at any other time during the school year, they are eligible for the employer contribution on that day. (b) A school employee who is not anticipated to work at least six hundred thirty hours in the school year becomes eligible for the employer contribution toward SEBB benefits on the date their work pattern is revised in such a way that they are now anticipated to work six hundred thirty hours in the school year. (c) A school employee who is not anticipated to work at least six hundred thirty hours in the school year becomes eligible for the employer contribution toward SEBB benefits on the date they actually worked six hundred thirty hours in the school year. (d) A school employee who is not anticipated to work six hundred thirty hours within the school year because of the time of year they are hired but is anticipated to work at least six hundred thirty hours the next school year, establishes eligibility for the employer contribution toward SEBB benefits as of their first working day if they are: (i) A nine to ten month school employee anticipated to be compensated for at least seventeen and one-half hours a week in six of the last eight weeks counting backwards from the week that contains the last day of school; or (ii) A twelve month school employee anticipated to be compensated for at least seventeen and one-half hours a week in six of the last eight weeks counting backwards from the week that contains August 31st, the last day of the school year.

(3) All hours worked by an employee in their capacity as a school employee must be included in the calculation of hours for determining eligibility. All hours for which a school employee receives compensation from a SEBB organization during an approved leave (e.g., sick leave, personal leave, bereavement leave) or a paid holiday must be included when determining how many hours a school employee is anticipated to work, or did work, in the school year.

(4) A school employee may establish eligibility for the employer contribution toward SEBB benefits by stacking of hours from multiple positions within one SEBB organization. A school employee may not gain eligibility by stacking of hours from multiple SEBB organizations.

(5) A school employee is presumed eligible for the employer contribution at the start of the school year, as described in subsection (2)(a) of this section, if they: (a) Worked at least six hundred thirty hours in each of previous two school years; and (b) Are returning to the same type of position (teacher, paraeducator, food service worker, custodian, etc.) or combination of positions with the same SEBB organization. Note: A SEBB organization rebuts this presumption by notifying the school employee, in writing, of the specific reasons why the school employee is not anticipated to work at least six hundred thirty hours in the current school year and how to appeal the eligibility determination.

(6) A school employee who returns from approved leave without pay will maintain or establish eligibility for the employer contribution toward SEBB benefits if their work schedule, had it been in effect at the start of the school year, would have resulted in the school employee being anticipated to work the minimum hours to meet SEBB eligibility for the employer contribution in the school year. A school employee who regains eligibility under this subsection establishes eligibility for the employer contribution toward SEBB benefits as of the date they returned from approved leave without pay.

(7) When SEBB benefits begin: (a) For a school employee who establishes eligibility under subsection (2)(a)(i) of this section, medical, dental, vision, basic life insurance, basic accidental

death and dismemberment (AD&D) insurance, basic long-term disability (LTD) insurance, and if eligible, benefits under the salary reduction plan begin on the first day of work for the new school year. Supplemental life insurance, supplemental AD&D insurance, and supplemental LTD insurance begin on the first day of the month following the date the contracted vendor receives the required form or approves the enrollment. (b) For a school employee who establishes eligibility under subsection (2)(a)(ii), (b), (c), (d), or (6) of this section, medical, dental, vision, basic life insurance, basic AD&D insurance, basic LTD insurance, and if eligible, benefits under the salary reduction plan begin on the first day of the month following the date the school employee becomes eligible for the employer contribution toward SEBB benefits. Supplemental life insurance, supplemental AD&D insurance, and supplemental LTD insurance begin on the first day of the month following the date the contracted vendor receives the required form or approves the enrollment. Exception: When a school employee establishes eligibility for the employer contribution toward SEBB benefits as described under subsection (2)(b) or (c), or (6) of this section, at any time in the month of August, SEBB benefits begin on September 1st only if the school employee is also determined to be eligible for the employer contribution toward SEBB benefits for the school year that begins on September 1st.

(8) If the school employee is not eligible under subsections (1) through (6) of this section, they may be eligible for SEBB benefits if their SEBB organization is engaging in local negotiations regarding eligibility for school employees as described in WAC 182-30-130.

[Statutory Authority: RCW 41.05.021, 41.05.160 and SEBB policy resolutions 2020-01, 2020-02, and 2020-05. WSR 20-16-064 (Admin #2020-01), § 182-31-040, filed 7/28/20, effective 8/28/20. Statutory Authority: RCW 41.05.021, 41.05.160, 2017 3rd sp.s. c 13, 2018 c 260, and SEBB policy resolutions. WSR 19-14-093 (Admin #2019-01), § 182-31-040, filed 7/1/19, effective 8/1/19. Statutory Authority: RCW 41.05.021, 41.05.160 and SEBB policy resolutions. WSR 19-01-055 (Admin #2018-01), § 182-31-040, filed 12/14/18, effective 1/14/19.]

When does eligibility for the employer contribution for school employees benefits board (SEBB) benefits end?

WAC 182-31-050

(1) The employer contribution toward school employees benefits board (SEBB) benefits ends the last day of the month in which the school year ends. The employer contribution toward SEBB benefits will end earlier than the end of the school year if one of the following occurs: (a) The SEBB organization terminates the employment relationship. In this case, eligibility for the employer contribution ends the last day of the month in which the employer-initiated termination notice is effective; (b) The school employee terminates the employment relationship. In this case, eligibility for the employer contribution ends the last day of the month in which the school employee's resignation is effective; or (c) The school employee's work pattern is revised such that the school employee is no longer anticipated to work six hundred thirty hours during the school year. In this case, eligibility for the employer contribution ends as of the last day of the month in which the change is effective.

(2) If the SEBB organization deducted the school employee's portion of the premium for SEBB benefits from their pay after the school employee was no longer eligible for the employer contribution, SEBB benefits end the last day of the month for which school employee premiums were deducted.

[Statutory Authority: RCW 41.05.021, 41.05.160, 2017 3rd sp.s. c 13, 2018 c 260, and SEBB policy resolutions. WSR 19-14-093 (Admin #2019-01), § 182-31-050, filed 7/1/19, effective 8/1/19. Statutory Authority: RCW 41.05.021, 41.05.160 and SEBB policy resolutions. WSR 19-01-055 (Admin #2018-01), § 182-31-050, filed 12/14/18, effective 1/14/19.]

When may a school employee waive enrollment in school employees benefits board (SEBB) medical and when may they enroll in SEBB medical after having waived enrollment?

WAC 182-31-080

A school employee may waive enrollment in school employees benefits board (SEBB) medical if they are enrolled in other employer-based group medical, a TRICARE plan, or medicare as described in subsection (1)(a) through (c) of this section. A special open enrollment event must be an event other than a school employee gaining initial eligibility for SEBB benefits. A school employee who waives enrollment in SEBB medical must enroll in dental, vision, basic life insurance, basic accidental death and dismemberment (AD&D) insurance, and basic long-term disability insurance.

(1) To waive enrollment in SEBB medical, the school employee must submit the required form to their SEBB organization at one of the following times: (a) When the school employee becomes eligible: A school employee may waive SEBB medical when they become eligible for SEBB benefits. The school employee must indicate their election to waive enrollment in SEBB medical on the required form and submit the form to their SEBB organization. The SEBB organization must receive the form no later than thirty-one days after the date the school employee becomes eligible for benefits (see WAC 182-30-080). SEBB medical will be waived as of the date the school employee becomes eligible for SEBB benefits. (b) During the annual open enrollment: A school employee may waive SEBB medical during the annual open enrollment. The required form must be received by the school employee's SEBB organization before the end of the annual open enrollment. SEBB medical will be waived beginning January 1st of the following year. (c) During a special open enrollment: A school employee may waive SEBB medical during a special open enrollment as described in subsection (4) of this section. The school employee must submit the required form to their SEBB organization. The SEBB organization must receive the form no later than sixty days after the event that creates the special open enrollment. In addition to the required form, the school employee must provide evidence of the event that creates the special open enrollment to their SEBB organization. SEBB medical will be waived the last day of the month following the later of the event date or the date the required form is received. If that day is the first of the month, SEBB medical will be waived the last day of the previous month. If the special open enrollment is due to the birth, adoption, or assumption of legal obligation for total

or partial support in anticipation of adoption of a child, SEBB medical will be waived the last day of the previous month.

(2) If a school employee waives SEBB medical, the school employee may not enroll dependents in SEBB medical.

(3) Once SEBB medical is waived, the school employee is only allowed to enroll in SEBB medical at the following times: (a) During the annual open enrollment. The required form must be received by the school employee's SEBB organization before the end of the annual open enrollment. SEBB medical will begin January 1st of the following year. (b) During a special open enrollment. A special open enrollment allows a school employee to revoke their election and make a new election outside of the annual open enrollment. A special open enrollment may be created when one of the events described in subsection (4) of this section occurs. The school employee must submit the required form to their SEBB organization. The SEBB organization must receive the form no later than sixty days after the event that creates the special open enrollment. In addition to the required form, the school employee must provide evidence of the event that creates the special open enrollment to the SEBB organization. SEBB medical will begin the first day of the month following the later of the event date or the date the required form is received. If that day is the first of the month, coverage is effective on that day. If the special open enrollment is due to the birth, adoption, or assumption of legal obligation for total or partial support in anticipation of adoption of a child, SEBB medical will begin for a school employee on the first day of the month in which the event occurs (see WAC 182-31-150(3)) for the SEBB medical effective date of a newly born child, newly adopted child, spouse, or state-registered domestic partner).

(4) Special open enrollment: Any one of the events in (a) through (k) of this subsection may create a special open enrollment. The change in enrollment must be allowable under the Internal Revenue Code (IRC) and Treasury regulations, and correspond to and be consistent with the event that creates the special open enrollment for the school employee, the school employee's dependent, or both. (a) School employee acquires a new dependent due to: (i) Marriage or registering for a state domestic partnership; (ii) Birth, adoption, or when the school employee has assumed a legal obligation for total or partial support in anticipation of adoption; or (iii) A child becoming eligible as an extended dependent through legal custody or legal guardianship. (b) School employee or a school employee's dependent loses other coverage under a group health plan or through health insurance coverage, as defined by the Health Insurance Portability and Accountability Act (HIPAA); (c) School employee has a change in employment status that affects the school employee's eligibility for their employer contribution toward their employer-based group medical; (d) The school employee's dependent has a change in their own employment status that affects their eligibility for the employer contribution under their employer-based group medical; Note: As used in (d) of this subsection "employer contribution" means contributions made by the dependent's current or former employer toward health coverage as described in Treasury Regulation 26 C.F.R. 54.9801-6. (e) School employee or a school employee's dependent has a change in enrollment under an employer-based group medical plan during its annual open enrollment that does not align with the SEBB program's annual open enrollment; (f) School employee's dependent has a change in residence from outside of the

United States to within the United States, or from within the United States to outside of the United States and that change in residence results in the dependent losing their health insurance; (g) A court order requires the school employee or any other individual to provide a health plan for an eligible dependent of the school employee (a former spouse or former state registered domestic partner is not an eligible dependent); (h) School employee or a school employee's dependent becomes entitled to coverage under medicaid or a state children's health insurance program (CHIP), or the school employee or a school employee's dependent loses eligibility for coverage under medicaid or CHIP; (i) School employee or a school employee's dependent becomes eligible for state premium assistance subsidy for SEBB health plan coverage from medicaid or a state children's health insurance program (CHIP); (j) School employee or a school employee's dependent becomes eligible and enrolls in a TRICARE plan, or loses eligibility for a TRICARE plan; (k) School employee becomes eligible and enrolls in medicare, or loses eligibility for medicare.

[Statutory Authority: RCW 41.05.021, 41.05.160, 2017 3rd sp.s. c 13, 2018 c 260, and SEBB policy resolutions. WSR 19-14-093 (Admin #2019-01), § 182-31-080, filed 7/1/19, effective 8/1/19.]

RECOMMENDATIONS & RESPONSES

Legislative Auditor Recommendation

The Legislative Auditor makes one recommendation regarding ongoing data collection

Recommendation #1: OSPI and HCA should work with House and Senate fiscal staff to determine what additional data elements might be needed for ongoing data collection. If new elements are suggested, OSPI and HCA should each develop a data collection plan and identify resource requirements as applicable.

The Office of Superintendent of Public Instruction (OSPI) and the Health Care Authority (HCA) both collect data relevant to this study, but neither agency currently collects all of the data elements included in this study. Adding elements outlined in section 6 of this report would require more work by the agencies and districts. Prior to undertaking this effort, the Legislature should consider whether this JLARC staff report provides sufficient information or whether ongoing monitoring is desired.

- By June 30, 2022, OSPI and HCA should report to JLARC on results of discussions with House and Senate fiscal staff and whether additional data elements are desired for ongoing data collection.
- If new data elements are suggested, then OSPI and HCA should each develop a data collection plan detailing the actions, costs, and timelines needed to add the additional

data elements to their ongoing data collection efforts. The plans are due by December 31, 2022.

Legislation Required:	None
Fiscal Impact:	JLARC staff assume the recommended action can be implemented within existing agency resources. If additional data elements are suggested, OSPI and HCA should identify fiscal impacts in their data collection plan(s).
Implementation Date:	Initial report to JLARC due by June 30, 2022. If applicable, subsequent agency data collection plans due by December 31, 2022.
Agency Response:	To be included with Proposed Final Report.

Agency Response

Agency response(s) will be included in the proposed final report, planned for January 5, 2022.

Current Recommendation Status

JLARC staff follow up with agencies on Legislative Auditor recommendations for 4 years. Responses from agencies on the latest status of implementing recommendations for this report will be available in 2022.

MORE ABOUT THIS REVIEW

Audit Authority

The Joint Legislative Audit and Review Committee (JLARC) works to make state government operations more efficient and effective. The Committee is comprised of an equal number of House members and Senators, Democrats and Republicans.

JLARC's nonpartisan staff auditors, under the direction of the Legislative Auditor, conduct performance audits, program evaluations, sunset reviews, and other analyses assigned by the Legislature and the Committee.

The statutory authority for JLARC, established in [Chapter 44.28 RCW](#), requires the Legislative Auditor to ensure that JLARC studies are conducted in accordance with Generally Accepted Government Auditing Standards, as applicable to the scope of the audit. This study was conducted in accordance with those applicable standards. Those standards require auditors to plan and perform audits to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on the audit objectives. The evidence obtained for this JLARC report provides a reasonable basis for the enclosed findings and conclusions, and any exceptions to the application of audit standards have been explicitly disclosed in the body of this report.

Study Questions

Click image to view PDF of proposed study questions.



PROPOSED STUDY QUESTIONS School Employees' Benefits Board Coverage

State of Washington Joint Legislative Audit and Review Committee

September 2020

Until 2020, school districts offered their own health care benefit plans to employees

Prior to January 1, 2020, qualifying school employees received health care benefits through their local school district. Plans, premiums, and eligibility for part-time and intermittent employees varied by district.



The School Employee Benefits Board now provides benefits for qualifying school employees statewide

Beginning January 1, 2020, qualifying school employees became eligible for health care benefits under a consolidated program called the School Employees' Benefits Board (SEBB).

The program is administered by the Health Care Authority's SEB Board (Board). The Board approves insurance benefit plans and establishes eligibility criteria for school employees and their dependents. Statute requires that school employees anticipated to work at least 630 hours per year qualify for coverage. Like the health benefits model for state employees, employers (school districts) must pay to cover all eligible employees, even if they waive their health coverage. Employees may waive coverage if they have benefits provided through another source, such as their spouse's employer.

The state provides funding for employee health benefits to school districts through various funding models. School employees also pay for a portion of the costs.

The 2020 Legislature directed JLARC to study health benefit coverage for school employees before and after SEBB

JLARC staff will collect data from the state's school districts to answer the following questions:

1. How many school employees worked full-time and less than full-time during the 2018-19 and 2019-20 school years?
 - a. What were the ranges of hours these employees worked?
 - b. What types of jobs did they perform as their primary duty, such as teacher, educational staff associate, paraprofessional, bus driver, and substitute teacher?
2. How many of the above employees were eligible for and covered by employer-sponsored health benefits before and after SEBB?
 - a. Of those who were eligible, how many waived benefits?
 - b. How much did each district pay for the health benefits of their eligible employees?

JLARC staff will work with the Office of Superintendent of Public Instruction (OSPI) to answer:

3. How much funding did the state provide to each district in the 2019-20 school year to cover the cost of employee health benefits? How much of this funding is associated with different funding areas, such as special education, pupil transportation, etc.?

JLARC staff will also identify information that should be incorporated into OSPI's and the Health Care Authority's regular data collection efforts related to employee health benefits.

JOINT LEGISLATIVE AUDIT & REVIEW COMMITTEE

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Study Timeframe

Preliminary Report: September 2021

Proposed Final Report: December 2021

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JLARC Study Process



Methodology

The methodology JLARC staff use when conducting analyses is tailored to the scope of each study, but generally includes the following:

- **Interviews** with stakeholders, agency representatives, and other relevant organizations or individuals.
- **Site visits** to entities that are under review.
- **Document reviews**, including applicable laws and regulations, agency policies and procedures pertaining to study objectives, and published reports, audits or studies on relevant topics.
- **Data analysis**, which may include data collected by agencies and/or data compiled by JLARC staff. Data collection sometimes involves surveys or focus groups.
- **Consultation with experts** when warranted. JLARC staff consult with technical experts when necessary to plan our work, to obtain specialized analysis from experts in the field, and to verify results.

The methods used in this study were conducted in accordance with Generally Accepted Government Auditing Standards.

More details about specific methods related to individual study objectives are described in the body of the report under the report details tab or in technical appendices.

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JLARC staff would like to thank our temporary project assistants, Kean Joling and Max Robertson, for their help with this report.

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