



# Ohio Legislative Service Commission

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## Fiscal Note & Local Impact Statement

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**Bill:** Am. Sub. H.B. 505 of the 128th G.A.      **Date:** August 11, 2010  
**Status:** As Passed by the House      **Sponsor:** Rep. Heard

**Local Impact Statement Procedure Required:** No — Permissive

**Contents:** Authorizes counties to provide alternative benefit packages to their employees

### State Fiscal Highlights

- No direct fiscal effect on the state.

### Local Fiscal Highlights

- The bill authorizes counties to offer any "qualified benefit" available under a cafeteria plan and a health and wellness benefit program to county officers, employees, and their dependents. A few counties already provide cafeteria-style benefits.
- Overall, the cost of these benefits hinge on the scope of these programs, the number of employees enrolled, and other such factors. Although the county pays a large part of these expenses, employees typically pay for a portion of these costs.

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### Detailed Fiscal Analysis

The bill provides explicit permissive authority to county employers to provide "cafeteria-style" benefit packages to employees. Cafeteria plans are a pick-and-choose type of benefit package comprised of various pretax benefits, such as health insurance, group life insurance, adoption benefits, dependent care assistance, flexible spending accounts, and so forth. Some county employers already offer these sorts of benefits to their employees. Although the bulk of any new costs associated with adopting new employee benefits under the bill will be borne by the county, employees frequently are required to pay for a portion of these expenses through payroll deductions.

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