

2740.1100 DUTIES OF EMPLOYERS.

Subpart 1. **Duty to make available a qualified plan.** An employer shall be deemed to have made available a qualified plan to its employees as required in Minnesota Statutes, section 62E.03, subdivision 1 when participation under a number 2 or number 3 qualified plan or a health maintenance plan is offered to the employee by a self-insurer or through an insurer or health maintenance organization, without regard to whether the cost of such participation is paid directly or indirectly by the employer or by the employee or by their joint payment.

Subp. 2. **Effect of collective bargaining on duty to make available a qualified plan.** An employer whose employees are represented by one or more exclusive bargaining representatives shall be deemed to have complied with the provisions of Minnesota Statutes, section 62E.03, subdivision 1 with respect to all employees within each unit for collective bargaining if the employer makes available qualified plans of health coverage to the exclusive bargaining representatives.

A. Such employers shall be deemed to have complied with requirements of Minnesota Statutes, section 62E.03, subdivision 1 for each accounting period utilized by the employer for Minnesota income tax purposes during the entire term of any collective bargaining agreement executed after an offer of qualified health coverage has been made.

B. Nothing in this part shall require the employer to renegotiate any collectively bargained agreement solely for the purposes of compliance with this act.

Subp. 3. **Frequency of required offer.** Except as provided in subpart 2, an employer shall be deemed to have complied with the requirements of Minnesota Statutes, section 62E.03, subdivision 1 if the employer makes available to the employer's employees a plan of health coverage which is certified as a number 2 or number 3 qualified plan or a health maintenance plan at least once during each accounting period utilized by the employer for Minnesota income tax purposes.

Statutory Authority: *MS s 62E.09*

History: *10 SR 474*

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