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4 **A RESOLUTION**

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6 Authorizing and directing the Department of Human Resources – Employee Benefit  
7 Division to create a Health Reimbursement Account (HRA) to provide travel benefits to  
8 reimburse County employees traveling out of state to receive medical services  
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11 WHEREAS, the Milwaukee County Board of Supervisors rejected File No. 23-  
12 404 on June 22, 2023 (vote 9-9) which would have reimbursed County employees for  
13 travel expenses to go out of state for abortion services; and

14 WHEREAS, despite Dane County implementing such a policy for its employees,  
15 it was advised that such a narrow benefit may run afoul of the State of Wisconsin’s  
16 archaic ban on all abortions and prohibition on local governments doing anything that  
17 may be viewed as aiding and abetting women seeking these healthcare services; and

18 WHEREAS, Health Reimbursement Accounts (HRAs) are employer-funded  
19 group health plans from which employees are reimbursed tax-free for qualified medical  
20 expenses up to a fixed dollar amount per year; and

21 WHEREAS, funds in an HRA can be used to pay for eligible medical expenses,  
22 as determined by the Internal Revenue Service (IRS) and the sponsoring employer; and

23 WHEREAS, although Milwaukee County offers a flexible spending account (FSA)  
24 benefit to employees, it requires employees to deposit their own money prior to the plan  
25 year in order to receive Milwaukee County’s match of \$1 to \$1 up to \$1,000; and

26 WHEREAS, there are employees who do not avail themselves of the FSA  
27 benefit, but may need to travel out of state to obtain healthcare services; and

28 WHEREAS, these expenses can be costly and have a disproportionate impact  
29 on Black, Indigenous, and People of Color (BIPOC), low-income communities, people  
30 with disabilities, and members of the LGBTQ+ community who are likely to have  
31 barriers to transportation and related expenses; and

32 WHEREAS, Milwaukee County adopted Chapter 108 of the Code of General  
33 Ordinances – Achieving Racial Equity and Health in April 2019 to demonstrate its  
34 unwavering commitment to reducing racial and health inequities; and  
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36 WHEREAS, the addition of an HRA to reimburse employees for travel expenses  
37 to go out of state, similar to the one adopted by Dane County, but instead for *any*  
38 medical healthcare treatment, would assist individuals in making their own healthcare  
39 choices; now, therefore,

40 BE IT RESOLVED, the Milwaukee County Board of Supervisors hereby  
41 authorizes and directs the Chief Human Resources Officer and Director of Benefits,  
42 Department of Human Resources, to establish a Health Reimbursement Account (HRA)  
43 for Milwaukee County employees effective January 1, 2024; and

44 BE IT FURTHER RESOLVED, the HRA shall provide the following benefits to  
45 comport with Internal Revenue Service (IRS) medical reimbursement guidelines and not  
46 create a tax liability for the member:

47 Eligibility

- 48 • Must be an employee currently on the Milwaukee County Health Insurance plan.
- 49 • Spouse and dependents shall also be covered under the benefit.
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- 51

52 Reimbursable Expenses

- 53 • Employees with single health insurance coverage may be reimbursed expenses  
54 annually up to \$1,000.
- 55 • Employees with spouse and/or dependents coverage may be reimbursed  
56 expenses annually up to \$2,000.
- 57 • Employees may be reimbursed for mileage using the IRS medical mileage rate  
58 (For 2023 this is \$0.22 per mile).
- 59 • Travel must be from the State of Wisconsin to another state.
- 60 • Lodging may be reimbursed at the IRS maximum rate of \$50 per day for the  
61 participant or \$100 per day if traveling with a caregiver.
- 62 • Meals and other expenses shall not be eligible for reimbursement.
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69 ; and

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71 BE IT FURTHER RESOLVED, the Director of Employee Benefits, Department of  
72 Human Resources, is requested to communicate this benefit to all eligible employees  
73 and provide a report to the County Board no later than July 2024 on its implementation  
74 and utilization.