## MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding ("MOU") is entered into by both faculty bargaining units (the tenure-track bargaining unit and the full time non-tenure track bargaining unit) of the American Association of University Professors, Kent State Chapter ("AAUP-KSU") and Kent State University ("University"). AAUP-KSU and the University are referred to in this MOU jointly as the "Parties".

WHEREAS, the Parties' current collective bargaining agreements include a High Deductible Health Plan ("HDHP"); and

WHEREAS, the Internal Revenue Service ("IRS") has mandated that effective for calendar year 2024, an HDHP with an embedded deductible feature must have a single deductible of at least \$3,200; and

WHEREAS, the Internal Revenue Service ("IRS") has mandated that effective for calendar year 2025, an HDHP with an embedded deductible feature must have a single deductible of at least \$3,300; and

WHEREAS, as a result of these IRS mandates, the parties engaged in dialogue concerning the impact of these IRS mandates on the terms under which the HDHP will be available to bargaining unit employees who elect to enroll in the HDHP effective January 1, 2024 and beyond.

NOW THEREFORE, the Parties, in consideration of the premises stated above and the promises, covenants and commitments set forth below, the sufficiency of which are hereby acknowledged by the parties, agree as follows:

 Effective January 1, 2024, the HDHP will be administered with a single in-network deductible of \$3,200. The family in-network deductible will continue to be \$5,400.

- Effective January 1, 2025, the HDHP will be administered with a single in-network deductible of \$3,300. The family in-network deductible will continue to be \$5,400.
- 3. Effective January 1, 2024, the University employer contribution to the Health Savings Account ("HSA") of those bargaining unit employees electing single coverage in the HDHP is \$1,300. The contribution amount for each individual will be prorated in accordance with applicable law, based on the number of months the individual is/was eligible to contribute to an HSA.
- 4. This MOU is intended to be in effect until December 31, 2025.
- 5. This MOU is entered into on a non-precedent setting basis. The IRS regularly evaluates limits and thresholds for various benefits and providers and may later make additional changes to deductibles and contribution limits. The terms and existence of this MOU as well as the MOU entered into by the parties in November of 2019 regarding the University's HDHP do not establish a past practice or otherwise obligate the University to provide future increases to its HSA contribution amount(s).
- 6. The University will maintain the employer contribution to the HSA of those bargaining unit employees electing single coverage in the HDHP at \$1,300 until such time that changes to benefits are negotiated as part of successor collective bargaining agreements. The contribution amount for each individual will be prorated in accordance with applicable law, based on the number of months the individual is/was eligible to contribute to an HSA.

WHEREFORE, by their signatures below, the Parties hereby indicate their acceptance of the terms of this MOU.

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KENT STATE UNIVERSITY
BY: Amoaba Gooden
Vice President for People, Culture and Belonging

BY: Deborah Smith
Chapter President, AAUP-KSU, FTTT

BY: Sue Clement
Chapter President, AAUP-KSU, FTNTT

Signed on: November / 9, 2024

Signed on: November / 9, 2024

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