



## DISTRICT ADMINISTRATIVE OFFICE

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110 Tippet Court  
Sunbury, Ohio 43074  
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### MEMORANDUM OF UNDERSTANDING

between

The Big Walnut Local School District Board of Education and  
OAPSE/AFSCME LOCAL 4/AFL-CIO and its LOCAL #524

RE: Stipend In Lieu Of Health Savings Account Deposit

DATE: March 16, 2023

The Big Walnut Local School District Board of Education (hereinafter “the Board”) and the OAPSE/AFSCME LOCAL 4/AFL-CIO and its LOCAL #524 (hereinafter “OAPSE #524”) mutually agree that the Board will make a one-time payment to the members of OAPSE#524 who are not eligible for the Health Savings Account, but are entitled to the employer contribution as specified in Article 39 - Insurance, section 39.07. In consideration of the mutual promises and obligations contained herein, and other good and valuable consideration, the sufficiency of which is hereby acknowledged, the Board and OAPSE #524 agree to the following terms:

- This agreement applies only to members who are enrolled in the District’s health insurance plan and who do not meet the criteria to hold a Health Savings Account (hereinafter “HSA”).
- Members who are eligible for the deposit and are not eligible for an HSA will receive a deposit in the amount set as the federal maximum allowable employer contribution into a Flexible Spending Account (hereinafter “FSA”), which is currently set at \$500, and the balance will be paid in the form of a stipend.
- For the 2023 benefit year, Members will receive the FSA and stipend payment on March 30, 2023. For all subsequent years, both payments will be issued with the first payroll in January.

FOR THE ASSOCIATION:

FOR THE BOARD:

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Karen Paver, President  
OAPSE#524

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Ryan McLane, Superintendent  
Big Walnut Local Schools