

## Health Reimbursement Arrangement (HRA) Account Eligibility Based on Type of Leave

Type of Leave	IFO	Personnel Plan
Unpaid Military Leave or Military Differential Leave	Eligible if on USERRA qualifying leave and at the time of USERRA leave was eligible for full or partial employer paid insurance.	Eligible if on USERRA qualifying leave and at the time of USERRA leave was eligible for full or partial employer paid insurance.
Unpaid Leave, General	Determine eligibility based on whether employee is eligible for employer contribution. State-paid coverage only for tenured faculty, at president's discretion*	Not Eligible
Unpaid Leave, Parental	If unpaid leave is not FMLA qualifying, employee is not eligible for HRA.	If unpaid leave is not FMLA qualifying, employee is not eligible for HRA.
Unpaid Family Medical Leave Act (FMLA)	Eligible during 12 weeks of FMLA qualifying leave. Must be insurance eligible on November 1 and on January 1 employee is receiving employer paid insurance while on FMLA.	Eligible during 12 weeks of FMLA qualifying leave. Must be insurance eligible on November 1 and on January 1 employee is receiving employer paid insurance while on FMLA.
Unpaid Leave, Admin	Eligible for HRA as long as employee is in Administrator or IFO position on January 1.	Not Eligible
Unpaid Medical/Disability Leave	If unpaid leave is not FMLA qualifying, employee is not eligible for HRA.	If unpaid leave is not FMLA qualifying, employee is not eligible for HRA.
Sabbatical Leave	Eligible for HRA.	Eligible for HRA if it is a paid sabbatical.
Unpaid Extended Leave	Determine eligibility based on whether EE is eligible for employer contribution. State-paid coverage only for tenured faculty, at president's discretion*	Not Eligible

\*If purpose of leave is judged to be of benefit to the institution. State-paid insurance should only be granted if the activity undertaken as a part of the leave has a DIRECT benefit to the individual's assignment at the university AND it is expected that the individual will return to the university upon completion of the leave. In any situation where state-paid insurance is provided based on benefit to the university, such benefit should be documented in writing as should the expectation that the individual return to the university. Even in situations where there is a benefit to the university, state-paid insurance should not be provided to individuals who have taken employment and are eligible for coverage with their new employer.