

**BOARD OF COUNTY COMMISSIONERS**  
**SARPY COUNTY, NEBRASKA**

**RESOLUTION AMENDING THE SARPY COUNTY FLEXIBLE BENEFIT PLAN**

WHEREAS, pursuant to Neb. Rev. Stat. §23-104(6) (Reissue 2007), the County has the power to do all acts in relation to the concerns of the county necessary to the exercise of its corporate powers; and,

WHEREAS, in order to provide certain benefits to the employees of Sarpy County, the County had previously adopted a Flexible Benefit Plan; and,

WHEREAS, pursuant to the Patient Protection and Affordable Care Act (PPACA) and Internal Revenue Service regulations, said Flexible Benefit Plan must be modified to remain in compliance with applicable law.

NOW, THEREFORE, BE IT RESOLVED by the Sarpy County Board of Commissioners that the following numbered sections of the Sarpy County Flexible Benefit Plan Document is hereby amended to read as follows:

15.04 Plan Year.

(a) There shall be a Short Plan Year commencing July 1, 2012 and continuing through December 31, 2012 with the following contribution limits during said Plan Year:

(1). Maximum contribution to the Flexible Spending Account for the Medical Expense Reimbursement Benefit expenses shall be \$2500 for each participant.

(2). Maximum contribution to the Flexible Spending Account for the Dependent Care Assistance Benefit shall be \$5,000 for each Participant, but in no event shall a Participant's contribution be such that the contribution exceeds \$5,000 for the calendar year 2012.

(b) Commencing January 1, 2013 and each subsequent year the Plan shall operate for twelve (12) month periods beginning on January 1<sup>st</sup> of each year. For each Plan Year Commencing January 1, 2013 and each subsequent year, each Participant's contribution to the Flexible Spending Account for the Medical Expense Reimbursement Benefit or the Dependent Care Assistance Benefit shall be the maximum allowed by federal law.

BE IT FURTHER RESOLVED THAT any reference to dollar amounts in Section 15.06 are

hereby removed.

The above and foregoing Resolution was duly approved by a vote of the Sarpy County Board of Commissioners at a public meeting duly held in accordance with applicable law on this \_\_\_\_ day of May, 2012.

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Chairman, Sarpy County Board

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Sarpy County Clerk