

TAHOE DOUGLAS FIRE PROTECTION DISTRICT

RESOLUTION #10-2017

RESOLUTION FOR CHOICE 125 Cafeteria Plan Number 521 – Amendment

WHEREAS, effective July 1, 2005, the Tahoe Douglas Fire Protection (“District”) adopted the a Section 125 Cafeteria Plan (“Plan”) for the benefit of its employees; and

WHEREAS, pursuant to Section 8.1 of the “Plan” the “District” may amend the “Plan” at any time by an instrument in writing; and

WHEREAS, periodic amendments are necessary to remain compliant with Section 125 of the Internal Revenue Code of 1986;

NOW, THEREFORE, BE IT RESOLVED, that the “District” does hereby adopt the Summary of Material Modifications to the “Plan” as follows to be effective January 1, 2018:

Summary of Material Modifications:

1. Change in the Post-deductible Expense Limits of Health Care Flexible Spending Account (Limited Medical FSA).

Pursuant to IRS Rev. Proc. 2017-37, Post-deductible expenses:

- a. **For single coverage, the first \$1,350.00 (was \$1300.00) in eligible deductible expenses that are submitted will not be reimbursed.**
- b. **For a two-person/family coverage, the first \$2700.00 (was \$2600.00) in eligible deductible expenses that are submitted will not be reimbursed.**

2. Change in Annual Election Limit of Health Care Flexible Spending Account (Health Care FSA).

Pursuant to Section 9005 of the Affordable Care Act (ACA) the maximum election for the Health Care FSA for plan years starting on or after January 1, 2018, is limited to \$2,650.00 (was \$2600.00) per plan year.

It is the intent of Tahoe Douglas Fire Protection District that all contracts, plans, policies, and other legal documents be amended to reflect this change. All rights and coverage shall remain the same.

IT IS ALSO RESOLVED, THAT the Fire Board authorizes the Fire Chief to execute the amended and restated “Plan” changes, to receive employee contributions and pay benefits as provided by therein, and to do every other act or thing necessary or proper to meet and comply with the obligations of the “District” as therein provided and to carry these resolutions into full force and effect and to direct him to take such action as may be

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necessary to satisfy any applicable requirements by law. This consent is granted for future changes without a meeting.

Upon motion of Trustee Schussel, seconded by Trustee Grant, the foregoing Resolutions were passed and adopted this 20th day of December, 2017, by the following vote of the Tahoe Douglas Fire Protection Board:

Those Voting Aye:

Bill Kirschner

Ann Grant

Greg Felton

Kevin Kjer

Ramy Schussel

Those Voting Nay:

Abstain: _____

Absent: _____

William A. Kirschner
Bill Kirschner, Chairman

Scott Baker
Scott Baker, Fire Chief