

**AMENDMENT TO ALLOW HEALTH FSA CARRYOVER AND OTHER OPTIONS**

**ARTICLE I  
PREAMBLE**

- 1.1 **Adoption and effective date of amendment.** The Employer adopts this Amendment to the Manatee County Board of County Commissioners Flexible Benefit Plan ("Plan") to reflect recent law and regulatory changes. The sponsor intends this Amendment as good faith compliance with the requirements of these changes. This Amendment shall be effective on or after the dates the Employer elects in Article II below.
- 1.2 **Supersession of inconsistent provisions.** This Amendment shall supersede the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this Amendment.
- 1.3 **Construction.** Except as otherwise provided in this Amendment, any reference to "Section" in this Amendment refers only to sections within this Amendment, and is not a reference to the Plan. The Article and Section numbering in this Amendment is solely for purposes of this Amendment, and does not relate to any Plan article, section or other numbering designations.

**ARTICLE II  
ELECTIONS**

- 2.1  **Health FSA \$500 Carryover.** See Section 3.1 below. The effective date of this provision is January 1, 2014.
- 2.2  **Elimination of Grace Period.** See Section 3.2 below. The effective date of this provision is January 1, 2014.

**ARTICLE III  
PROVISIONS**

3.1 **\$500 Carryover.**

A Participant in the Health Flexible Spending Account may roll over up to \$500.00 of unused amounts in the Health Flexible Spending Account remaining at the end of one Plan Year to the immediately following Plan Year. These amounts can be used during the following Plan Year for expenses incurred in that Plan Year. Amounts carried over do not affect the maximum amount of salary redirection contributions for the Plan Year to which they are carried over. Unused amounts are those remaining after expenses have been reimbursed during the runout period. These amounts may not be cashed out or converted to any other taxable or nontaxable benefit. Amounts in excess of \$500.00 will be forfeited. The plan is allowed, but not required, to treat claims as being paid first from the current year amounts, then from the carryover amounts.

3.2 **Grace Period.**

The grace period provisions relating to the Health Flexible Spending Account are removed as of the effective date above.

This amendment has been executed this \_\_\_\_\_ day of \_\_\_\_\_ 2014.

Name of Employer: Manatee County Board of County Commissioners

By: \_\_\_\_\_  
Chairman

Attest: R.B Shore  
CLERK OF CIRCUIT COURT

By: \_\_\_\_\_  
DEPUTY CLERK