

AMENDMENT 1  
to the  
Oklahoma County Flexible Benefit Plan  
Effective July 1, 2009

The following amendment to the above described Flexible Benefit Plan is hereby made effective as of November 1, 2014:

The amount credited to a Participant's Unreimbursed Medical Expense Account for any Plan Year shall be used only to reimburse the Participant for Qualifying Medical Expenses incurred during such Plan Year, and only if the Participant applies for reimbursement on or before the 90th day following the close of the Plan Year. Unused amounts of up to \$500 remaining in a Participant's Unreimbursed Medical Expense Account at the end of a Plan Year that begins on or after January 1, 2014 can be used to reimburse the Participant for Medical Care Expenses that are incurred during the next Plan Year. The following conditions shall apply to Unreimbursed Medical Expense carryovers:

- No more than \$500 of the Participant's unused amount for a Plan Year may be carried over for use in the next Plan Year. All carryover funds must be used in the Plan Year immediately following the Plan Year from which they are carried over.
- Carryovers may not be cashed out or converted to any other taxable or nontaxable benefit, and will not count toward the maximum dollar limit on annual salary reductions under the Unreimbursed Medical Expense Account.
- Medical Care Expenses incurred in the current Plan Year will be reimbursed first from a Participant's unused amounts credited for that Plan Year and then from amounts carried over from the preceding Plan Year. Carryovers that are used to reimburse a current Plan Year expense will reduce the amount available to pay the Participant's preceding Plan Year expenses during the run-out period, cannot exceed \$500, and will count against the \$500 maximum carryover amount.

ALL OTHER PLAN PROVISIONS REMAIN UNCHANGED

Approved on the 16<sup>th</sup> Day of Oct., 2014 by the OKLAHOMA COUNTY BUDGET BOARD



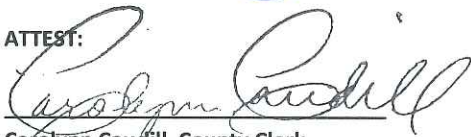
Brian Maughan, Commissioner Dist. 2.  
Chairman to the Board



Forrest "Butch" Freeman, Treasurer  
Vice-Chairman to the Board



ATTEST:



Carolynn Caudill, County Clerk  
Secretary to the Board

Approved on the 22<sup>ND</sup> Day of October, 2014 by the BOARD OF COUNTY COMMISSIONERS



Chairman



Member



Member



ATTEST:



Carolynn Caudill, County Clerk  
Secretary to the Board