

**AMENDMENT NUMBER ONE TO
TAHOE DOUGLAS FIRE PROTECTION DISTRICT POST RETIREMENT PLAN & TRUST RETIREE HRA PLAN**

BY THIS AGREEMENT, Tahoe Douglas Fire Protection District Post Retirement Plan & Trust Retiree HRA Plan (herein referred to as the "Plan") is hereby amended as follows, effective as of January 1, 2020:

1. **ARTICLE III BENEFITS, Section 3.1 Establishment of Plan (c)** is amended to read:

(c) The Employer shall make available to each Participant an Employer contribution for the reimbursement of Qualifying Medical Expenses. The Employer shall contribute the following monthly amount for all allowable 213 expenses and Medicare Supplemental Insurance Coverage Premiums.

- (1) \$285 per month per Retiree; or
- (2) \$570 per month per Retiree and Spouse.

If either the Retiree or the Spouse becomes deceased, then the monthly contribution will be reduced to \$285 per month for the surviving spouse until such spouse becomes deceased. After which claims for qualifying medical expenses must be filed within 90 days.

No Salary reductions may be made to this Retiree Health Reimbursement Arrangement.

IN WITNESS WHEREOF, this Amendment ONE has been executed on 08/27/2020


Scott Baker (Aug 26, 2020 19:26 PDT)

**Tahoe Douglas Fire Protection District Post
Retirement Plan & Trust, EMPLOYER**

ADOPTING RESOLUTION

The undersigned Authorized Signer of Tahoe Douglas Fire Protection District Post Retirement Plan & Trust (the Employer) hereby certifies that the following resolutions were duly adopted by the Employer on 08/27/2020, and that such resolutions have not been modified or rescinded as of the date hereof:

RESOLVED, that Amendment Number ONE to the Retiree Health Reimbursement Arrangement Plan (HRA) effective January 1, 2020, presented to this meeting is hereby approved and adopted and that the duly authorized agents of the Employer are hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the amendment.

RESOLVED, that the duly authorized agents of the Employer shall act as soon as possible to notify the employees of the Employer of the adoption of this Amendment Number ONE to the Retiree HRA Plan by delivering to each employee a copy of the summary description of the changes to the Plan in the form of the Summary Plan Description and/or Material Modification presented to this meeting, which form is hereby approved.

The undersigned further certifies that attached hereto as Exhibits A and B respectively, are true copies of Amendment Number ONE to Tahoe Douglas Fire Protection District Post Retirement Plan & Trust Retiree HRA Plan and Summary Plan Description - Material Modifications approved and adopted in the foregoing resolutions.

SR

Authorized Signer

08/27/2020

Date