

SUMMARY OF MATERIAL MODIFICATIONS

TAHOE DOUGLAS FIRE PROTECTION DISTRICT POST RETIREMENT PLAN & TRUST RETIREE HEALTH REIMBURSEMENT ACCOUNT

I INTRODUCTION

Tahoe Douglas Fire Protection District Post Retirement Plan & Trust has amended your Retiree Health Reimbursement Account Plan as of January 1, 2020 unless otherwise stated below.

This is merely a summary of the most important changes to the Plan. It is presented to you as an addition to the Summary Plan Description. If you have any questions, contact the Administrator. A copy of the Plan, including this amendment, is available for your inspection. If there is any discrepancy between the terms of the Plan or the amendment itself and this summary of material modifications, the provisions of the Plan, as amended, will control.

II SUMMARY OF CHANGES

1. Benefits

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.