

SNOHOMISH COUNTY COUNCIL  
Snohomish County, Washington

MOTION NO. 22-407

AMENDMENT OF THE COUNTY'S INTERNAL REVENUE SERVICE CODE  
SECTION 125 FLEXIBLE BENEFITS PLAN

WHEREAS, pursuant to Internal Revenue Service (IRS) Regulations, IRC § 125 et sec, an employer may establish a Flexible Benefits Plan and "Reimbursement Account" program which allows employees to set aside a portion of their salary on a pre-tax basis which can then be used to reimburse certain dependent care, health care and other expenses; and

WHEREAS, Snohomish County Code 3.20 establishes a Flexible Benefits Plan for county employees and elected officials and requires the plan be adopted by motion; and

WHEREAS; and the amendment will revise the plan to align with the County's pre and post-tax options;

NOW, THEREFORE, ON MOTION, the Snohomish County Council adopts the attached amendment to the flexible benefits plan document.

DATED this 28<sup>th</sup> day of September, 2022.

SNOHOMISH COUNTY COUNCIL  
Snohomish County, Washington



\_\_\_\_\_  
Council Chair

ATTEST:



\_\_\_\_\_  
Asst. Clerk of the Council

# SNOHOMISH COUNTY FLEXIBLE BENEFITS PLAN AMENDMENT

## ARTICLE I PREAMBLE

- 1.1 **Adoption and effective date of amendment.** The Employer adopts this Amendment to the Snohomish County Flexible Benefits Plan (the "Plan"). The sponsor intends this Amendment as good faith compliance with the requirements of these provisions. This Amendment shall be effective on or after the date the Employer elects in Section 2.1 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 **Effective Date.** The provisions of this Amendment, unless otherwise indicated are effective as of November 1, 2022 (effective date).
- 2.2 **Plan Amendment.**

Premium Conversion Benefit

As of the effective date of this amendment, premiums for Accidental Death and Dismemberment (AD&D) coverage will not be held pre-tax. Premiums for the Accidental Death and Dismemberment (AD&D) coverage will be held on a post-tax basis.

This amendment has been executed this 28th day of September, 2022.

Name of Employer: Snohomish County

By:  County Council Chair  
EMPLOYER

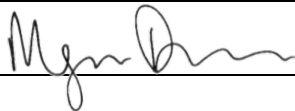
## CERTIFICATE OF ADOPTING RESOLUTION

The undersigned authorized representative of Snohomish County hereby certifies that the following resolutions were duly adopted on September 28, 2022 (date) and that such resolutions have not been modified or rescinded as of the date hereof;

RESOLVED, that the Amendment to the Plan (the Amendment) is hereby approved and adopted, and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the amendment.

The undersigned further certifies that attached hereto is a copy of the Amendment approved and adopted in the foregoing resolution.

Date: September 28, 2022

Signed: 

Megan Dunn, Snohomish County Council Chair

*[print name/title]*

# **SUMMARY OF MATERIAL MODIFICATIONS for the**

Snohomish County Flexible Benefits Plan

## **I INTRODUCTION**

This is a Summary of Material Modifications regarding the Employer Name Flexible Benefits Plan (the “Plan”). This is merely a summary of the most important changes to the Plan and information contained in the Summary Plan Description (“SPD”) previously provided to you. It supplements and amends that SPD so you should retain a copy of this document with your copy of the SPD. If you have any questions, contact the Administrator. If there is any discrepancy between the terms of the Plan, as modified, and this Summary of Material Modifications, the provisions of the Plan will control.

## **II SUMMARY OF CHANGES**

**Effective Date.** The provisions of this Amendment, unless otherwise indicated are effective as of November 1, 2022 (effective date).

### **Plan Amendment.**

#### Premium Conversion Benefit

As of the effective date of this amendment, premiums for Accidental Death and Dismemberment (AD&D) coverage will not be held pre-tax. Premiums for the Accidental Death and Dismemberment (AD&D) coverage will be held on a post-tax basis.