

RESOLUTION NO. 2013-04

Resolution Amending Wheaton Park District FSA Plan

WHEREAS, the Affordable Care Act (PL 1110-148, adopted March 23, 2010) (the "Act")_includes provisions having the effect of reducing the maximum employee contribution limit on qualified Health Care Flexible Spending Accounts from \$5,000 to \$2,500, among other amendments, and compliance with said limit is necessary to retain the qualified taxable benefit status for such Flexible Spending Accounts; and

WHEREAS, the Park District desires to amend the *Wheaton Park District FSA Plan definition of Flex FSA Adoption Agreement Item VI – Flexible Spending Account Elections, Health FSA section (a)*, effective *January 1, 2013*, to amend the maximum annual reimbursement amount an Employee may elect for any Plan Year as set forth in the attached Amendment in order to secure compliance with the Act.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Park Commissioners hereby adopts the amendment attached hereto as Exhibit A, effective as of *January 1, 2013*;

BE IT FURTHER RESOLVED, that the officers of the Park District are authorized and directed to take any and all action as may be necessary and appropriate to effectuate this Resolution; provided that any further material change to the Wheaton Park District Flex 125 Plan may only be approved by the Board of Park Commissioners.

By  Date 3/14/13

By  Date 3/14/13

By  Date 03/20/13

By  Date 03/20/2013

By _____ Date _____

By _____ Date _____

By _____ Date _____

Exhibit A

**AMENDMENT TO THE
WHEATON PARK DISTRICT
§ 125 Cafeteria Plan**

This Amendment to the **Wheaton Park District** Flex125 Plan is adopted by **Wheaton Park District** (the "Employer"), effective as of the date set forth herein.

WHEREAS, the Employer desires to amend Plan's definition of *Flex FSA Adoption Agreement Item VI – Flexible Spending Account Elections, Health FSA section (a)*;

NOW, THEREFORE, effective *January 1, 2013*, the definition *Flex FSA Adoption Agreement Item VI – Flexible Spending Account Elections, Health FSA section (a)* in the Plan is replaced with the following definition:

The maximum annual reimbursement amount an Employee may elect for any Plan Year is \$2,500.00

IN WITNESS WHEREOF, and as evidence of the adoption of the amendments set forth herein, the undersigned office of **Wheaton Park District** has executed this Amendment to the Plan, this 20th day of February, 2013.

Wheaton Park District

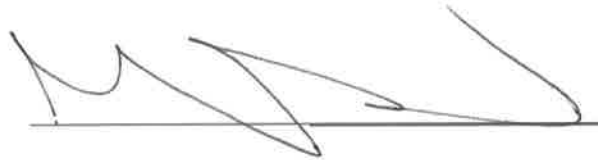
By: 

Title: Executive Director
As authorized by the Board of
Park Commissioners

CERTIFICATION

I, Michael Benard, the Secretary of the Board of Park Commissioners of the Wheaton Park District of the County of DuPage, State of Illinois, do hereby certify that I am keeper of its books and records and that the foregoing is a true and correct copy of a Resolution duly adopted by its Board of Park Commissioners at a meeting duly convened and held on the 20th day of February, 2013.

SEAL

A handwritten signature in black ink, appearing to read "Michael Benard", is written over a horizontal line.

Secretary of the Board of Park Commissioners