



BOISE COUNTY

RESOLUTION #2013-4

A BOISE COUNTY RESOLUTION TO AMEND THE MAXIMUM AMOUNT TO BE CONTRIBUTED, BY EMPLOYEES, INTO A GEMPLAN, MEDICAL CARE REIMBURSEMENT ACCOUNT (CAFETERIA PLAN)

WHEREAS, Boise County is to comply with GemPlan and Medical Care Reimbursement Accounts maintained by GemPlan, as well as the requirements of the Patient Protection and Affordable Care Act (PPACA);

WHEREAS, the Summary of Material Modifications, attached, is intended to supplement the Summary Plan Description that has been provided to Boise County and;

WHEREAS, effective January 1st, 2013, the maximum funds to be contributed to a Participant's Medical Care Reimbursement Account, during any Plan Year, will be no more than \$2,500.

NOW THEREFORE BE IT RESOLVED, that this amendment supersedes any conflicting provisions of the Plan, any administrative policy and/or any previously-adopted amendment of the same subject matter, as applicable, and;

IT IS FURTHER RESOLVED, that any other actions necessary to effectuate the foregoing resolution and to make any necessary communications to employees are hereby authorized to be taken.

APPROVED and **ADOPTED** in Open Session on the 29th day of October, 2012.

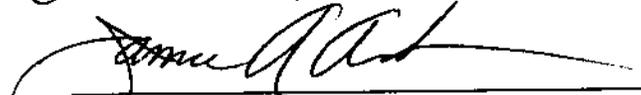
BOISE COUNTY BOARD OF COMMISSIONERS



ROBERT A. FRY, Chairman



TERRY C. DAY, Commissioner



JAMIE A. ANDERSON, Commissioner





Mary T. Prisco, Clerk to the Board

**Cafeteria Plan
Summary of Material Modifications**

2013 Affordable Care Act Limitation on Medical Care Reimbursement Accounts

Plan Name Boise County GemPlan Cafeteria Plan

Plan Sponsor Boise County GemPlan

Address 420 Main Street, Idaho City, Idaho 83631

Telephone Number 208-392-4431

Employer Identification Number 82-6000284

We have amended our Plan to comply with certain requirements of recent health care reform legislation. This Summary of Material Modifications (the "SMM") is to provide you with a summary of those changes. This SMM is intended to supplement the Summary Plan Description (the "SPD") that was previously provided to you. You should retain this SMM with your copy of the SPD.

Medical Care Reimbursement Account

Effective as of the first day of the first Plan Year beginning on or after January 1, 2013, no more than \$2,500 (indexed for inflation after 2013) may be allocated to a Participant's Medical Care Reimbursement Account.

**2013 Amendment for Cafeteria Plans
With Medical Care Reimbursement Accounts**

Plan Name Boise County GemPlan Cafeteria Plan

This amendment is intended as good faith compliance with certain mandatory provisions of the Patient Protection and Affordable Care Act (PPACA). This amendment supersedes any conflicting provisions of the Plan, any administrative policy, and/or any previously-adopted amendment of the same subject matter, as applicable. This Amendment is effective for Plan Years beginning on and after January 1, 2013, and reads as follows:

Notwithstanding any contrary provision or other limitation set forth in the Plan with respect to Medical Care Reimbursement Accounts, effective as of the first day of the first Plan Year that begins on or after January 1, 2013, no more than \$2,500 (indexed for inflation after 2013) may be allocated for any Plan Year to a Participant's Medical Care Reimbursement Account under the Plan.

Signature of the Plan Sponsor

By 

Title CHAIR

Print Name ROBERT A. FRY

Date 10/29/2012

Certificate of Corporation Resolutions

Plan Sponsor Boise County GemPlan

Plan Name Boise County GemPlan Cafeteria Plan

In lieu of a special meeting of the Board of Directors of the Plan Sponsor, the undersigned Secretary of the Plan Sponsor hereby certifies that the following resolutions were adopted by unanimous written consent of the Board of Directors on the same date this certificate is executed.

Resolved, that the 2013 Amendment for Cafeteria Plans With Medical Care Reimbursement Accounts, a copy of which is attached hereto, is hereby approved; and

Resolved, that any other actions necessary to effectuate the foregoing resolutions and to make any necessary communications to employees are hereby authorized to be taken.

THIS CERTIFICATE is executed by the undersigned Secretary on 29th day of OCTOBER, 2012.

Mary J. Prisco
Corporate Secretary