

RESOLUTION

WHEREAS, Rutherford County currently provides its employees the opportunity to participate in a health flexible spending arrangement (FSA) for their qualified medical expenses; and

WHEREAS, the plan currently provides a grace period for the employee to use amounts remaining from the previous year to pay expenses incurred for certain qualified benefits during the period of up to two (2) months and fifteen (15) days immediately following the end of the plan year; and

WHEREAS, IRS Notice 2013-71 details modifications to the “use-or-lose” rule for health FSAs allowing five hundred dollars (\$500) of unused amounts remaining at the end of a plan year in a health FSA to be paid or reimbursed to plan participants for qualified medical expenses incurred during the following plan year.

THEREFORE BE IT RESOLVED by the Rutherford County Board of Commissioners that the County IRS Section 125 plan document be amended to include the carryover provision of five hundred dollars (\$500) and delete the grace period provision for health FSAs beginning with the 2013 calendar year.

RESOLVED this 12th day of December, 2013.

RUTHERFORD COUNTY, TN

BY: _____
ERNEST G. BURGESS, Chairman

ATTEST:

LISA CROWELL, County Clerk