

## SECTION 125 FLEXIBLE BENEFITS PLAN

### ADOPTION AGREEMENT

1. Name of "Employer:" Warren County School District
2. Address of Employer: 589 Hospital Drive, Suite A  
Warren, PA 16365
3. Employer Contact: James M. Grosch
4. Employer's Tax ID #: 25-1157816
5. Telephone #: (814) 723-6900
6. Original "Effective Date" of Plan: January 1, 2006
7. "Restated Effective Date" for a Restatement: October 1, 2013
8. "Plan Year" Begins: October 1, and ends: September 30 each year. If different, the first Plan Year of the Plan started on the Effective Date or Restated effective Date and ended on the date specified.

*This Adoption Agreement for the CBIZ Flexible Benefits Plan only contains Employer specific information and choices. It must be used in conjunction with a separate Basic Plan Document to provide a required complete description of the features of the Plan. For Plans subject to ERISA, a separate Summary Plan Description must also be developed and distributed to Participants*

*These documents are provided by CBIZ for the convenience of the Employer and its counsel, but are not intended as a substitute for the retention of legal counsel and is not substitute for specific legal advice on a specific factual situation.*

9. Employee Eligibility Requirements:

Minimum Age 18 (not to exceed 21)

Years of Employment - (no more than 1)

Immediate Eligibility - (no age or employment requirement)

Special eligibility rules, such as different requirements for Employees employed on the Effective Date, different rules for different employee classes, like part-time, etc.:

\_\_\_\_\_

\_\_\_\_\_

10. "Compensation" as defined in Section 2.4 of the Basic Plan Document shall exclude:

\_\_\_\_\_ Overtime

\_\_\_\_\_ Bonuses or Length of Service Payments

\_\_\_\_\_ Commissions

\_\_\_\_\_ Severance Payments

\_\_\_\_\_ Other: \_\_\_\_\_

11. Unless another Plan Administrator is designated below (not CBIZ), the Employer is the Plan Administrator:

Plan Administrator Other than Employer: \_\_\_\_\_

Address of Plan Administrator: \_\_\_\_\_

12. Benefits provided under the Plan will include:

- a) \_\_\_\_\_ Insurance/Self-Funded Plan Benefits—required employee contributions for the following insurance contract or self funded benefit plans may be paid under this Plan for the following coverage elected by or provided to a Plan Participant (check all coverages included in this Plan):

\_\_\_\_\_ Medical, Major Medical or other basic Health Coverage  
(including HMO coverage, if applicable).

\_\_\_\_\_ Dental Coverage.

\_\_\_\_\_ Vision Coverage.  
\_\_\_\_\_ Group Term Life Coverage.  
\_\_\_\_\_ Short Term Disability Coverage (other than salary continuation).  
\_\_\_\_\_ Long Term Disability Coverage  
\_\_\_\_\_ Cancer Insurance  
\_\_\_\_\_ Accident Insurance  
\_\_\_\_\_ Critical Illness Insurance  
\_\_\_\_\_ Other Coverage \_\_\_\_\_  
(must qualify as a benefit that can be provided under a Cafeteria Plan under Section 125 of the Code)

- b) ☒ Establishment of Medical Care Expense Reimbursement Plan accounts, as provided in Exhibit A to the Basic Plan Document, with the following minimum and maximum annual contributions (if none are specified, the minimum will be \$120 and the maximum \$2500):

\$ 120.00 Minimum annual contributions.

\$ 2,500.00 Maximum annual contributions.

- c) \_\_\_\_\_ Establishment of Dependent Care Expense Reimbursement Plan accounts, as provided in Exhibit B to the Basic Plan Document, with a maximum contribution for any Participant of the lesser of (1) the earned income of the Participant, (2) the earned income or deemed earned income of the Participant's spouse, or (3) \$5,000 annually (\$2,500 for a married Participant filing a separate income tax return).

13. Employer ☒ does intend, or ☐ does NOT intend to offer cash "opt out" payments to some or all employees in lieu of participating in the employer's health insurance programs.

14. Other Plan Provisions: \_\_\_\_\_

By completion and execution of this Adoption Agreement, the Employer hereby adopts the CBIZ Flexible Benefits Plan, including the provisions of the Basic Plan Document, and acknowledges that it has had an opportunity to have the document reviewed and revised by counsel to the Employer, and is responsible for the tax results of the Plan and tax withholding and reporting for Plan Participants

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Dated

By: Arthur J. Stewart, Board President