

RESOLUTION NO. 94.09

BE IT RESOLVED that the City of Rexburg adopt the amendments set forth in Exhibits "A" & "B" attached hereto to the City of Rexburg Cafeteria Plan, effective October 5, 1994.

DATED this 5th day of October, 1994.

CITY OF REXBURG

By: _____

Nile L. Boyle, Mayor

ATTEST:

Rose Bagley, City Clerk

City of Rexburg Cafeteria Plan

AMENDMENT SPECIFYING PROCEDURE FOR AMENDING THE PLAN AND IDENTIFYING THE PERSONS WHO HAVE AUTHORITY TO AMEND THE PLAN

THE UNDERSIGNED, being Mayor and representative for the City Council and for the City of Rexburg, which representative is the final management authority for City of Rexburg, hereby takes formal action to adopt procedures for amending the City of Rexburg Cafeteria Plan, and for identifying the person(s) who have authority to amend such Plan, hereby amend Article VI of the Plan, to read in its entirety as follows:

The Employer reserves the right to amend or terminate this Cafeteria Plan at any time. The persons who have authority to amend this Plan are the then Council members. The procedure for amendment or termination shall be by resolution to that effect at a regularly noticed meeting of the Council and as reflected in the regularly-kept minutes of such meeting. An amendment or termination by resolution at a meeting shall be effective immediately, unless another effective date is specified by the resolution as reflected in the regularly-kept minutes of the meeting during which the resolution was adopted.

Benefits accrued but unpaid as of the date of the termination or amendment will be paid under the Cafeteria Plan, despite any such termination or amendment. Upon termination of the Cafeteria Plan, if the Cafeteria Plan has any otherwise unabated experience gains, the Employer will pay equal amounts thereof to those employees who were participating in non-cash

benefits as of the effective date of termination.

APPROVED by the City Council this 5th day of October, 1994.

Nile L. Boyle, Mayor

ATTEST:

Rose Bagley, City Clerk

City of Rexburg Cafeteria Plan

QUALIFIED MEDICAL CHILD SUPPORT ORDER POLICY

The City of Rexburg Cafeteria Plan will apply to the following Policy whenever it receives an order which purports to be a qualified medical child support order ("QMCSO").

1. The Plan Administrator is responsible for administering this Policy. The purpose of this Policy is to establish a reasonable and consistent procedure for determining the qualified status of a medical child support order and for paying for benefits pursuant to such an order which meets the requirements for Section 609(b) of the Employee Retirement Income Security Act of 1974(ERISA).
2. Upon receiving a medical child support order, the Plan Administrator will promptly notify the participant and any alternate recipient of the receipt of the order, and will deliver to the participant and to each alternate recipient a copy of this Policy.
3. The Plan Administrator will review the medical child support order within a reasonable time to determine its qualified status. The Plan Administrator will complete a QMCSO Determination Checklist with respect to each such order the Plan receives. In most circumstances, the Plan Administrator will complete review of the order within 30 days of receipt. After review, the administrator will determine whether the order is a QMCSO :

a. The Plan Administrator will notify the participant and each alternate recipient that the order is a QMCSO . The Plan Administrator will notify the participant and each alternate recipient of the decision within 10 days of the determination by mailing to each party a copy of a QMCSO Determination Checklist, which will include the Plan Administrator's certification.

b. The alternate recipient shall be considered a participant of the Plan for purposes of any reporting and disclosure required of the Plan or its sponsor.

c. When the alternate recipient's coverage would otherwise come to an end, the alternate recipient shall be accorded the notice and options a participant would be entitled to under ERISA , Title 1, Sections 601 et seq . (COBRA), if applicable.

d. The alternate recipient may designate a representative for receipt of copies of notices that are sent to the alternate recipient with respect to a medical child support order.

e. The Plan will pay benefits pursuant to the QMCSO ; if the alternate recipient or the alternate recipient's custodial parent or legal guardian has paid a covered expense, the Plan will reimburse the alternate recipient or the alternate recipient's custodial parent or legal guardian, directly.

f. The Plan Administrator will maintain a separate accounting of benefits paid to each alternate recipient.

g. The Plan Administrator will advise the participant when the Plan has paid benefits to the alternate recipient.

h. Each alternate recipient is entitled to file with the Plan Administrator a beneficiary designation in the same manner as a participant in the Plan.

5. If the Plan Administrator determines the medical child support order is not a QMCSO , the Plan Administrator will advise the participant and each alternate recipient of the adverse decision and of the reasons for the adverse decision. The Plan will advise the participant and each alternate recipient of the decision within 10 days of the determination by mailing to each party a copy of the QMCSO Determination Checklist, which will include the Plan Administrator's certification of the decision and explain (1) the basis of the determination; (2) any additional language or information necessary to make the order a QMCSO ; and (3) the steps to be taken if the participant or alternate beneficiary wants to have the determination reviewed.

6. The Plan Administrator will consult with the Plan's legal counsel in case of questions which arise with respect to the interpretations of any provision of a medical child support order received or with respect to the qualified status of such order.

PLAN ADMINISTRATOR
City of Rexburg

_____ DATED: _____
Nile L. Boyle, Mayor

A motion was made by _____ and seconded by _____ to pass
Resolution 94.09, City of Rexburg Cafeteria Plan.

Those voting Aye:

Those voting Nay:

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Mayor, Nile L. Boyle

ATTEST:

City Clerk, Rose Bagley