

**AMENDMENT NO. THREE TO THE  
LITTLETON PUBLIC SCHOOLS SECTION 125 PLAN  
(Amended and Restated Effective As of July 1, 2016)**

WHEREAS, Arapahoe County School District No. 6 dba Littleton Public Schools (the “Employer”) maintains the Littleton Public Schools Section 125 Plan (the “Plan”) for the benefit of its eligible employees; and

WHEREAS, Section 11.1 of the Plan reserves to the Employer the right to amend the Plan;

NOW THEREFORE, the Plan is hereby amended effective July 1, 2018.

1. Section 6.4(a) is amended in its entirety, to read as follows:

“(a) No more than \$2,600 (and increased to \$2,650 effective July 1, 2018) may be allocated to the Health Flexible Spending Account by a Participant in or on account of any plan year. Such maximum amount may be adjusted by the Administrator for any cost-of-living adjustment described in Code Section 125(i)(2) in the Administrator’s sole discretion.”

2. Section 6.4(b) is amended in its entirety, to read as follows:

“(b) **Participation in Other Plans.** All employers that are treated as a single employer under Code Sections 414(b), (c), or (m), relating to controlled groups and affiliated service groups, are treated as a single employer for purposes of the statutory maximum limit (as indexed under Code Section 125(i)(2) for cost-of-living adjustments for Plan Years beginning after December 31, 2013). If a Participant participates in multiple cafeteria plans offering health flexible spending accounts maintained by members of a controlled group or affiliated service group, the Participant's total health flexible spending account contributions under all of the cafeteria plans are limited to the statutory maximum limit (as indexed under Code Section 125(i)(2) for cost-of-living adjustments for Plan Years beginning after December 31, 2013). However, a Participant employed by two or more employers that are not members of the same controlled group may elect to contribute up to the statutory maximum limit (as indexed under Code Section 125(i)(2) for cost-of-living adjustments for Plan Years beginning after December 31, 2013), subject to each employer's health flexible spending account maximum contribution limit.”

3. Section 8.3 is amended in its entirety, to read as follows:

**“8.3 HSA BENEFITS**

An Eligible Employee can elect to participate in the HSA by electing to pay the contributions on a pre-tax Salary Redirection basis to the Employee’s HSA established and maintained outside the Plan by a trustee/custodian to which the Employer can forward contributions to be deposited (this funding feature constitutes the HSA Benefits offered under the Plan). As described in Section 5.5, such election can be increased, decreased or revoked prospectively at any time during the Plan Year, effective no later than the first day of the next calendar month following the date that the election change was filed; provided however, in the event the Eligible Employee has not established an HSA with a trustee/custodian, any pre-tax Salary Redirection Contributions that were withheld from an Employee's Compensation shall be returned to the Employee upon a return of such Contributions to the Employer.

HSA Benefits cannot be elected with Health Flexible Spending Account Benefits unless such benefits are limited as described in Section 4.1(a)(1)(B).”

4. The first paragraph of Section 8.4 is amended in its entirety, to read as follows:

“The annual contribution for a Participant’s HSA Benefits is equal to the annual benefit amount elected by the Participant and any Employer Contribution. In no event shall the amount elected and/or contributed exceed the statutory maximum amount for HSA contributions applicable to the Participant’s High Deductible Health Plan coverage option (i.e., single or family) for the calendar year in which the contribution is made.”

The Employer has caused this Amendment No. Three to be executed this 30 day of May, 2018.

EMPLOYER:

ARAPAHOE COUNTY SCHOOL DISTRICT  
No. 6 dba  
LILLETTON PUBLIC SCHOOLS

By: Michael D. Jones  
Michael D. Jones  
Assistant Superintendent of Human Resources