

**AMENDMENT NO. TWO TO THE  
LITTLETON PUBLIC SCHOOLS SECTION 125 PLAN  
(Amended and Restated Effective as of July 1, 2020)**

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, 2023, unless otherwise provided herein.

1. Section 2.1 is amended, to read as follows:

**“2.1 ELIGIBILITY**

Any Eligible Employee shall be eligible to participate hereunder the first day of the month coinciding with or next following the Eligible Employee’s first day of employment with the Employer. However, any Eligible Employee who was a Participant in the Plan on the effective date of this amendment shall, subject to Sections 2.4 and 2.5, continue to be eligible to participate in the Plan. An Eligible Employee returning from a FMLA leave of absence pursuant to Section 12.15 shall be eligible to immediately participate if such Eligible Employee was a Participant in the Plan prior to the date of his or her first day of FMLA leave of absence. An Eligible Employee returning from an unpaid non-FMLA leave of absence shall also be eligible to immediately participate if such Eligible Employee was a Participant in the Plan prior to the date of his or her first day of non-FMLA leave, unless such Eligible Employee terminated his or her coverage or did not pay his or her share of the premium during the unpaid non-FMLA leave of absence, in which case such Eligible Employee shall be eligible to participate hereunder the first day of the month coinciding with or next following such Eligible Employee’s return to work with the Employer.”

2. Section 2.9 is amended, to read as follows:

**“2.9 PARTICIPATION FOLLOWING TERMINATION OF EMPLOYMENT OR LOSS OF ELIGIBILITY**

If a Participant terminates his or her employment for any reason, including (but not limited to) disability, retirement, layoff, or voluntary resignation, and then is rehired as an Eligible Employee within 30 days or less after the date of a termination of employment, then the Employee will be reinstated the first day of the month coinciding with or next following such individual’s rehire date with the same elections that such individual had before termination. If a former Participant is rehired more than 30 days following termination of employment and is otherwise eligible to participate in the Plan, then the individual may make new elections as a new hire. Notwithstanding the above, an

election to participate in the Salary Redirection for Insured or Self-Insured Benefits will be reinstated only to the extent that coverage under the Insured or Self-Insured Benefits are reinstated. Likewise, an HSA Benefit election will only be reinstated if an individual is an HSA-Eligible Individual. If an Employee (whether or not a Participant) ceases to be an Eligible Employee for any reason (other than for termination of employment), including (but not limited to) a reduction of hours, and then becomes an Eligible Employee again, Section 2.5 shall apply.”

3. The first paragraph of Section 3.1(b) is amended, to read as follows:

“(b) Salary Redirection Contributions. Benefits under the Plan shall be financed by pre-tax Salary Redirection Contributions sufficient to support Benefits that a Participant has elected hereunder and to pay the Participant's Premium Expenses. The salary administration program of the Employer shall be revised to allow each Participant to agree to reduce his or her pay during a Plan Year by an amount determined necessary to purchase the elected Benefit Options. The amount of such Salary Redirection shall be specified in the Salary Redirection Agreement and shall be applicable for a Plan Year. Notwithstanding the above, for new Participants, the Salary Redirection Agreement shall be applicable from the first day of the pay period coinciding with or next following the Employee's entry date pursuant to Section 2.2 up to and including the last day of the Plan Year. These contributions shall be converted to Cafeteria Plan Benefit Dollars and allocated to the accounts established under the Plan pursuant to the Participants' elections made under Article V.”

4. The first paragraph of Section 5.1 is amended, to read as follows:

“An Employee who is newly hired and meets the eligibility requirements of Section 2.1 on the first day of, or during, a Plan Year may make an initial election to participate in this Plan for all or the remainder of such Plan Year. Such initial election shall be made within 30 days of the Employee's hire date; provided, that such initial election shall apply retroactively to the Employee's hire date only with respect to the Employer's insured or self-insured Benefits described in Section 4.1(b) (and otherwise shall only apply prospectively); and, provided further, that any salary reduction pursuant to such initial election shall only be from compensation not currently available to the Employee as of the date of such initial election.”

The Employer has caused this Amendment No. Two to be executed this 26 day of June, 2023.

EMPLOYER:

ARAPAHOE COUNTY SCHOOL DISTRICT  
No. 6 dba  
LITTLETON PUBLIC SCHOOLS

By: Dr. Sheri Charles  
Dr. Sheri Charles  
Assistant Superintendent of Human Resources