

**AMENDMENT NO. ONE 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 January 1, 2020, unless otherwise provided herein.

1. Section 1.11(b) is amended, effective July 1, 2021, to read as follows:

“(b) an Employee who was in a position described in Section 1.11(a) and who is being paid for the remainder of such Employee’s contract for a licensed Employee or an administrator; or”

2. Section 6.2(c)(1) is amended, to read as follows:

“(1) General Purpose Health Flexible Spending Account Option. For purposes of this Option, Medical Expenses means expenses incurred by a Participant or his or her Spouse or Dependents for medical care, as defined in Code Section 213(d), and as allowed under Code Section 105 and the Treasury regulations, but only to the extent that the expense has not been reimbursed through insurance or otherwise. If only a portion of a Medical Expense has been reimbursed elsewhere (e.g., because the Health Insurance or Dental Plan imposes co-payment or deductible limitations), then the Health Flexible Spending Account can reimburse the remaining portion of such Medical Expense if it otherwise meets the requirements of this Article VI. Medical Expenses include expenses incurred on or after January 1, 2020, to purchase over-the-counter medicines or drugs for the diagnosis, cure, mitigation, treatment or prevention of disease, or for the purpose of affecting any structure or functions of the body, and that otherwise meet all of the requirements of the first complete sentence under this Option. Insulin remains a covered expense. Medical Expenses also include expenses incurred for menstrual care products, as defined in Code Section 223(d)(2)(D) and as authorized under Code Section 106(f). Notwithstanding the foregoing, the term Medical Expenses does not include:

(A) premium payments for other health coverage, including but not limited to health insurance premiums for any other plan (whether or not sponsored by the Employer); or

(B) cosmetic surgery or other similar procedures, unless the surgery or procedure is necessary to ameliorate a deformity arising from, or directly related to, a congenital abnormality, a personal injury resulting from an accident or trauma, or a disfiguring disease (for this purpose, ‘cosmetic surgery’ means any procedure that is

directed at improving the patient's appearance and does not meaningfully promote the proper function of the body or prevent or treat illness or disease).

The Administrator may promulgate procedures regarding the eligibility of various expenses for reimbursement as Medical Expenses and may limit reimbursement of expenses described in such procedures.”

3. The first sentence of Section 12.11 is amended, effective July 1, 2021, to read as follows:

“This Plan is governed by the Code, the Treasury regulations, and other guidance issued by the Department of the Treasury (as such may be issued or amended from time to time), including but not limited to applicable guidance due to the Novel Coronavirus outbreak.”

The Employer has caused this Amendment No. One to be executed this 24<sup>TH</sup> day of June, 2021.

EMPLOYER:

ARAPAHOE COUNTY SCHOOL DISTRICT  
No. 6 dba  
LITTLETON PUBLIC SCHOOLS

By: 

Michael D. Jones

Assistant Superintendent of Human Resources