

**AMENDMENT NO. ONE
TO THE
LITTLETON PUBLIC SCHOOLS SECTION 125 PLAN
(As 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, 2016, unless otherwise provided below, to read as follows:

1. Section 6.4(a) of this Plan is amended effective July 1, 2016 and July 1, 2017 (as indicated in the context), to read as follows:


“(a) No more than \$2,550 (and increased to \$2,600 effective July 1, 2017) 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 of this Plan is amended to add the following to the end thereof:

“(c) **Carryover.** A Carryover Amount with respect to a Plan Year shall not affect the maximum Salary Redirection amount specified for the subsequent Plan Year. Carryover Amounts may not be cashed out or converted to any other taxable or nontaxable benefit. ”

EMPLOYER:

ARAPAHOE COUNTY SCHOOL DISTRICT
NO. 6 dba
LITTLETON PUBLIC SCHOOLS

By: 

Michael D. Jones,
Assistant Superintendent of Human Resources