

## AMENDMENT #1

CLIENT NAME: Dickinson College

PLAN NAME: Dickinson College Health Care Expense Reimbursement Plan

Effective July 1, 2012 the Plan Document is amended as follows:

The following provision contained in **ARTICLE IV, ELECTION TO RECEIVE QUALIFYING HEALTH CARE EXPENSE REIMBURSEMENTS** (page 7) has been **deleted**:

4.1 Election Procedure. For any Plan Year, a Participant may specify up to the maximum dollar amount, which he may receive as payments or reimbursements of his Qualifying Health Care Expenses by filing a benefit election form in accordance with the procedures established under the FlexComp Program. Effective for Plan Years beginning on or after July 1, 2013, a Participant may not specify an amount, through Compensation reduction contributions, in excess of \$2,500. The benefit election form will reflect the amount by which a Participant's Compensation will be reduced (on a pre-tax basis) and applied by the College to pay for the benefits provided by the Plan. Such dollar amount for payment or reimbursement of Qualifying Health Care Expenses will be provided to a Participant by the Administrator. Once a Participant has elected (or failed to elect) to receive payments or reimbursements of Qualifying Health Care Expenses and the Plan Year has begun, other than during an Enrollment Period, he may not modify, alter, amended or revoke his election of benefits unless on account of a permissible change provided under Sections 4.7 through 4.15 of the FlexComp Program.

It has been **replaced** with the following:

4.1 Election Procedure. For any Plan Year, a Participant may specify up to a maximum dollar amount of \$2,500, which he may receive as payments or reimbursements of his Qualifying Health Care Expenses by filing a benefit election form in accordance with the procedures established under the FlexComp Program. The benefit election form will reflect the amount by which a Participant's Compensation will be reduced (on a pre-tax basis) and applied by the College to pay for the benefits provided by the Plan. Such dollar amount for payment or reimbursement of Qualifying Health Care Expenses will be provided to a Participant by the Administrator. Once a Participant has elected (or failed to elect) to receive payments or reimbursements of Qualifying Health Care Expenses and the Plan Year has begun, other than during an Enrollment Period, he may not modify, alter, amended or revoke his election of benefits unless on account of a permissible change provided under Sections 4.7 through 4.15 of the FlexComp Program.