

**LEWIS & CLARK COLLEGE  
HEALTH FLEXIBLE SPENDING ACCOUNT  
CARRYOVER AMENDMENT**

BY THIS AGREEMENT, Lewis & Clark College Flexible Benefits Plan (herein referred to as the "Plan") is hereby amended as follows, effective for the Plan Year ending March 31, 2014:

The following sections are amended to read as follows:

**6.3 FORFEITURES**

Any amount in excess of the \$500 carryover amount in the Health Flexible Spending Account as of the end of any Plan Year (and after the processing of all claims for such Plan Year pursuant to Section 6.7 hereof) shall be forfeited and credited to the benefit plan surplus. In such event, the Participant shall have no further claim to such amount for any reason, subject to Section 8.2.

**6.4 LIMITATION ON ALLOCATIONS**

Notwithstanding any provision contained in this Health Flexible Spending Account to the contrary, and not including any amounts carried over by the participant from the previous Plan Year up to \$500, the maximum amount that may be allocated to the Health Flexible Spending Account by a Participant in or on account of any Plan Year is \$2,500. The carryover amount will not be available to the Participant until 90 days after the end of the Plan Year when the run-out period has ended.

**8.1 CLAIM FOR BENEFITS**

**Forfeitures.** Any balance remaining in the Participant's Dependent Care Flexible Spending Account or any balance in excess of \$500, which may be carried over to the next plan year, remaining in the Participant's Health Flexible Spending Account as of the end of the time for claims reimbursement for each Plan Year shall be forfeited and deposited in the benefit plan surplus of the Employer pursuant to Section 6.3 or Section 7.8, whichever is applicable, unless the Participant had made a claim for such Plan Year, in writing, which has been denied or is pending; in which event the amount of the claim shall be held in his account until the claim appeal procedures set forth above have been satisfied or the claim is paid. If any such claim is denied on appeal, the amount held beyond the end of the Plan Year shall be forfeited and credited to the benefit plan surplus.

**8.2 APPLICATION OF BENEFIT PLAN SURPLUS**

Any forfeited amounts credited to the benefit plan surplus by virtue of the failure of a Participant to incur a qualified expense or seek reimbursement in a timely manner may, but need not be, separately accounted for after the close of the Plan Year (or after such further time specified herein for the filing of claims) in which such forfeitures arose. Up to \$500 remaining in a Participant's Health Flexible Spending Account at the end of the Plan Year will be carried over to reimburse a Participant for expenses incurred during the subsequent Plan Year. Amounts forfeited by a particular Participant may not be made available to such Participant in any other form or manner, except as permitted by Treasury regulations. Amounts in the benefit plan surplus shall be used to pay reasonable administrative costs, to reduce required premium payments in the subsequent year or in any other manner permitted by law.

IN WITNESS WHEREOF, this Amendment has been executed this 28<sup>th</sup> day of January, 2014.

LEWIS & CLARK COLLEGE

By   
EMPLOYER

*In order for this Amendment to be in effect, please sign and return this Amendment to Allegiance but keep a copy of this Amendment with your Plan Document and provide it to the cafeteria plan participants.*