

RESOLUTION 2013 120

BEFORE THE BOARD OF COMMISSIONERS OF BENTON COUNTY, WASHINGTON

IN THE MATTER OF REPEALING AND SUPERSEDING ALL PREVIOUSLY APPROVED BENTON COUNTY RESOLUTIONS REGARDING HEALTH REIMBURSEMENT ARRANGEMENT/VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION ("HRA VEBA") PLAN; INCLUDING BUT NOT LIMITED TO RESOLUTIONS 99-128, 99-263, 99-312, 99-650, 0-343, 02-368, AND 02-392, AND TO REESTABLISH AN HRA VEBA PLAN

WHEREAS, the Internal Revenue Code Section 501(c)(9) allows for the creation of a voluntary employees' beneficiary association which is a tax-exempt health and welfare trust; and

WHEREAS, IRS regulations and guidelines allow an employer to offer health reimbursement arrangement (HRA) plans; and

WHEREAS, such HRA plans are available to governmental employers in the Northwest; and

WHEREAS, the Voluntary Employees' Beneficiary Association for Public Employees in the Northwest Trust ("Trust") offers and will administer an HRA entitled "Voluntary Employees' Beneficiary Association Medical Expense Plan for Public Employees in the Northwest" ("Plan") as amended and restated; and

WHEREAS, Benton County ("Employer") has determined that establishing an HRA plan which provides a tax-free defined contribution account for employees to pay for medical, dental, vision and tax qualified long-term care premiums and non-covered healthcare expenses is in the best interest of the Employer and its employees; and

WHEREAS, the Employer utilizes the services of the Trust to administer an HRA plan for its employees; and

WHEREAS, the Board of Benton County Commissioners approved Resolutions 99-128, 99-263, and 0-343, establishing a VEBA plan, and subsequently approved resolutions 02-368 and 02-392, amending the plan; and

WHEREAS, the Board of Benton County Commissioners also approved Resolution 99-312, establishing Benton County's HRA VEBA employer contribution rate toward full-time benefit eligible Benton County non-bargaining employees HRA VEBA plans; Resolution 99-650, establishing the HRA VEBA employer contribution rate toward full-time benefit eligible non-bargaining Human Services employees; and Resolution 0-343, establishing Benton County's HRA VEBA employer contribution rate toward full-time benefit eligible non-bargaining Superior Court and Juvenile Justice employees; and

WHEREAS, the Plan is funded with Employer contributions in amounts Employer determines from time to time pursuant to Employer policies and collective bargaining agreements; and

WHEREAS, the County desires to continue to have an HRA/VEBA plan for its employees; and

WHEREAS, the County desires to use the services of the Trust to administer the plan; and

WHEREAS, the Plan is administered in accordance with the Plan documents provided by the Trust on file in the Benton County Personnel Department; **NOW, THEREFORE**,

BE IT RESOLVED by the Board of Benton County Commissioners that the Employer hereby elects to continue to participate in the Plan and Trust as presently constituted or hereafter amended using the Trust as its plan administrator for the benefit of eligible employees as defined by Employer policies or collective bargaining agreements; and

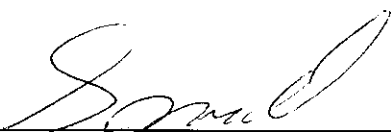
BE IT RESOLVED that the Board of Benton County Commissioners retains that authority to execute documents and establish procedures consistent with Plan and Trust provisions and applicable Employer policies and collective bargaining agreements necessary to effect the adoption and administration of the Plan; and

BE IT FURTHER RESOLVED that the Board of Benton County Commissioners retains the right to modify or repeal this Resolution, the Plan, and/or policies and procedures at its discretion, without prior notification to employees, except as may be limited by a collective bargaining agreement between the Employer and employees or by an employment contract; and

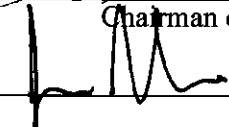
BE IT FURTHER RESOLVED that nothing in this Resolution, the Plan, and/or policies and procedures is intended or shall be interpreted as limiting or compromising the Court's or Counties' rights as an "at-will" employer;

BE IT FURTHER RESOLVED that the Board adopts this Resolution and that such replaces the HRA VEBA plans adopted by the Board pursuant to Resolution 99-128, 99-263, 99-312, 99-650, 0-343; 02-368, and 02-392 are hereby repealed and superseded by this Resolution.

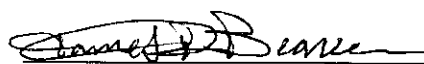
Dated this 5 day of Feb, 2013.



Chairman of the Board



Member



Member

Constituting the Board of Commissioners
of Benton County, Washington.

Attest.....
Clerk of the Board