

HRA PLAN

Park City School District

HIGHLIGHTS

Park City School District has established a "HRA Plan" to help you pay for your out-of-pocket medical expenses. If you received a reimbursement for an expense under the Plan, you cannot claim a Federal income tax credit or deduction on your return.

GENERAL PLAN INFORMATION

Plan Name:

Park City School District HRA Plan

Address:.....2700 Kearns Boulevard
Park City, UT 84060

Telephone:..... (435)645-5600

Tax I.D. Number:..... 87-6000509

Plan Number:..... 501

Plan Effective Date:1/1/2013

Amended:.....

Coverage Period End:..... August 31st

Short Coverage Period.....

..... January 1, 2013 thru August 31, 2013

Plan Administrator:

..... Park City School District

Company Contact: Christine S. Evans

QUALIFIED EXPENSES

The plan allows you to be reimbursed for certain out of pocket medical, dental and vision expenses which are incurred by you and your dependents. These would include drugs obtained through a prescription. The expenses, which qualify, are those permitted by Section 213 of the Internal Revenue Code. A list of some of the expenses that qualify is available from the Administrator.

ELIGIBILITY

If you work 20 hours or more each week for the company, establish proof of alternative medical insurance and are working in a benefits eligible position you will be eligible to join the Plan following your date of employment.

You will enter the Plan on the first day of the month following your date of employment.

BENEFIT

The monthly contribution may increase or decrease at the Employer's discretion. The Employer will notify their Employees 30 days prior to any changes being made.

BENEFITS PAYMENT

During the course of the Coverage Period, you may submit requests for reimbursement of expenses you have incurred. However, you must make your requests for reimbursements no later than 75 days after the end of the Coverage Period. The Administrator will provide you with acceptable forms for submitting these requests for reimbursement. In addition, you must submit to the Administrator proof of the expenses you have incurred and that they have not been paid by any other health plan coverage. If the request qualifies as a benefit or expense that the Plan has agreed to pay, you will receive a reimbursement payment soon thereafter. Remember, reimbursements made from the Plan are generally not subject to federal income tax or withholding. Nor are they subject to Social Security taxes.

Expenses are considered "incurred" when the service is performed, not necessarily when it is paid for. You can get a claim form at www.nbsbenefits.com for reimbursement.

Any monies left at the end of the Coverage Period will be carried forward up to a maximum of \$100,000. You must submit claims no later than 75 days after the end of the Coverage Period.

HIGHLY COMPENSATED & KEY EMPLOYEES

Under the Internal Revenue Code, "highly compensated employees" and "key

employees" generally are Participants who are officers, shareholders or highly paid.

If you are within these categories, the amount of contributions and benefits for you may be limited so that the Plan as a whole does not unfairly favor those who are highly paid, their spouses or their dependents. Please refer to your Summary Plan Description for more information. You will be notified of these limitations if you are affected.

FAMILY AND MEDICAL LEAVE ACT

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan becomes subject to the requirements of the Family and Medical Leave Act of 1993 and regulations thereunder, this Plan shall be operated in accordance with proposed Regulation 1.125-3.

ADDITIONAL PLAN INFORMATION

As a participant in the Plan, you are entitled to certain rights and protections under the Employee Retirement Income Security Act of 1974 (ERISA). Please refer to your Summary Plan Description for more information on your ERISA rights.

Updated 10/23/2012



(801) 532-4000 - Salt Lake City, UT