

SUMMARY OF MATERIAL MODIFICATIONS (SMM)

For the

SEWARD COUNTY COMMUNITY COLLEGE MEDICAL CARE EXPENSE REIMBURSEMENT PLAN

- (1) **General.** This is a Summary of Material Modifications regarding the above reference Plan ("Plan"). This Summary of Material Modifications supplements and amends the Summary Plan (SPD) previously provided to you. You should retain this document with your of the SPD.
- (2) **Identification of Employer.** The legal name, address and Federal Identification number of the Employer are:

Seward County Community College
1801 N Kansas Ave
Liberal KS 67901

EIN: 48-0756704
- (3) **Description of Modifications.** The Employer has amended your Plan effective for the 2013 Plan year and beyond.

If you have any questions regarding the application of this provision to you, contact your Employer.

BENEFITS

Health Care Flexible Spending Accounts Funds. Carryover Provision. The Plan provides for a carryover of up to \$500 of any remaining unused funds in your health FSA as of the end of the Plan year. Such carryover amount may be used to pay or reimburse medical expenses under the health FSA incurred during the entire Plan year to which it is carried over.

For example: If you elected \$1,500 for the 2013 plan year and only spent \$1,000 for 2013 eligible medical expenses you will be able to carryover, into the 2014 plan year, \$500 to reimburse eligible medical expenses incurred in 2014. Please contact your Employer if you have questions about this Carryover provision.

If you are enrolled, in a Health Savings Account (HAS) for future Plan year, the carryover amount from Plan year will be deposited into a Limited-Purpose Health FSA in the future Plan year.