

Appendix to the BESTflex Plan Summary Plan Description and Program Summary

My Plan

Plan Name: **Walworth County Flexible Compensation Plan - W175**
Type of Plan: The BESTflexSM Plan

My Plan Dates

Plan Effective Date: January 1
Plan Year: January 1 - December 31

Eligibility

Coverage Type	Eligibility
Dependent Care FSA	First of the month after 30 Days. (0.5 + FTE position) Only employees who are regularly scheduled to work at least 20 hours weekly can participate.
Health Care FSA	First of the month after 30 Days. (0.5 + FTE position) Only employees who are regularly scheduled to work at least 20 hours weekly can participate.
Limited Health Care FSA	First of the month after 30 Days. (0.5 + FTE position) Only employees who are regularly scheduled to work at least 20 hours weekly can participate.

My BESTflex Plan Benefits

Group Insurance Premiums

Group Insurance Premiums are automatically withheld from your paycheck for each pay period before taxes for:

Benefit	Renewal Date
Dental Insurance	January 1
Health Savings Account (HSA) contributions	January 1
Medical Insurance	January 1

My BESTflex Plan Accounts

Dependent Care FSA

You use the Dependent Care FSA for daycare expenses that are incurred for the care of your child(ren) or other eligible dependents.

Minimum Plan Year Contribution: None for this plan year
Maximum Plan Year Contribution: \$5,000.00

The Dependent Care FSA limits spending to a \$5,000 maximum for married and head-of-household filers or \$2500 for those who are married and filing separately. If you are married and your spouse is either a full-time student or is physically or mentally incapable of caring for him or herself, the reimbursement limit is: \$250 in any one month if you have only one dependent or \$500 in any one month if you have more than one dependent.

Health Care FSA(with Grace Period)

You use the Health Care FSA for out-of-pocket, unreimbursed medical, vision, and dental expenses incurred by you, your spouse, or your eligible dependent(s).

Minimum Plan Year Contribution: None for this plan year
Maximum Plan Year Contribution: \$2,500.00

The Health Care FSA limits employee salary reduction contributions to the amount listed in the Maximum Plan Year Contribution section above. The limit applies on a per participant basis. Employer contributions to the Health Care FSA are not included in the limit. See the Employer Contributions section below.

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Limited Health Care FSA(with Grace Period)

The Limited Health Care FSA works with a Health Savings Account (HSA), allowing you to establish and contribute to an HSA, tax-free, through the BESTflex Plan. You use the Limited Health Care FSA for out-of-pocket, unreimbursed vision and dental expenses incurred by you, your spouse, or your eligible dependent(s).

Minimum Plan Year Contribution: None for this plan year
Maximum Plan Year Contribution: \$2,500.00

The Health Care FSA limits employee salary reduction contributions to the amount listed in the Maximum Plan Year Contribution section above. The limit applies on a per participant basis. Employer contributions to the Health Care FSA are not included in the limit. See the Employer Contributions section below.

My BESTflex Plan Options

Administration Fees

Administrative fees are paid by your employer.

Cash in Lieu of Health Coverage

Employer pays no cash to employees who decline coverage.

Employer Contributions

The Employer will provide \$750 for single and \$1500 for family coverage to the employees establishing an HSA account as of 1/1/14. For the employees establishing the account after 1/1/14 the Employer will provide \$562.50 for single and \$1125 for family to be pro-rated and funded on a monthly basis.

Additional Important Information About Your BESTflex Plan

Claim Reimbursement Process

To receive reimbursement for eligible expenses, you need to submit a claim to Employee Benefits Corporation. You can get account information by calling Participant Services at 800 346 2126.

You may submit claims for eligible expenses incurred during the plan year until March 31, 2015.

Grace Period

The BESTflexPlan Flexible Spending Account allows for a 2-1/2 month Grace Period. This allows you to continue to incur eligible expenses against your account(s) until March 15 and submit them for reimbursement. The accounts to which the Grace Period applies are indicated next to the account name.

Claims reimbursement for the Grace Period is made on a 'first in, first out' basis. Claims to be paid with funds from the prior plan year must be submitted first to ensure all the funds from the prior plan year are depleted. Then, new claims submitted will be applied against the current plan year's funds. Once claims are submitted, they cannot be reprocessed.

My Company Information

Contact Person: Finance - Benefits Representative

Employer Name: Walworth County

Address: 100 West Walworth Street
Elkhorn, WI 53121

Telephone: (262)741-4949

Federal ID Number: 39-6005752

ERISA Status: The Plan is not governed by ERISA.

Legal Plan Name: Walworth County Flexible Compensation Plan

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Plan Number:

Agent of Process:

Sarah Anderson

Collectively Bargained:

No

Legal Information

Your company, Walworth County, has adopted the BESTflex Plan (the Plan) and has engaged Employee Benefits Corporation, P.O. Box 44347, Madison, WI, 53744 (telephone: 608 831 8445; toll free: 800 346 2126), to provide services related to the Plan. For purposes of federal law, the Employer is the Plan Sponsor and the Plan Administrator.

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