

CITY OF DE PERE
Section 125 Cafeteria Plan
ADOPTION AGREEMENT

Effective Date: 1/1/2001

Item I: Adoption

The Employer hereby establishes a Qualified "Cafeteria Plan" as set forth pursuant to Section 125 of the Internal Revenue Code. The Benefit Package Options listed in Item V below have been incorporated into this Plan by reference. Nothing in this Adoption Agreement shall be intended to override the terms of the Plan Document to which this Adoption Agreement is attached.

Item II: Employer Organization

Name of Organization: CITY OF DE PERE
Federal Employer ID Number: 39-6005431
Mailing Address: 335 S BROADWAY
City, State, Zip: DE PERE, WI 54115
Street Address: 335 S BROADWAY
City, State, Zip: DE PERE, WI 54115
Form of Organization: GOVERNMENT AGENCY
Organized in the state of: WI

Employer Affiliates: N/A

Item III: Plan Elections

Plan Information

Plan No.: 502
Plan Name: CITY OF DE PERE Section 125 Cafeteria Plan
Original Effective Date: 1/1/2001
Plan Year Runs*: 1/1- 12/31
Plan Restated and Amended: 1/1/2011

*This Plan is designed to run on a 12-month plan year period as stated above. A Short Plan Year may occur when the Plan is first established, when the plan year period changes, or at the termination of a Plan.

Plan Administrator: CITY OF DE PERE
Plan Service Provider: BENEFIT ADVANTAGE INC
Street Address: PO BOX 5546
City, State, Zip: DE PERE, WI 54115-5546
Contact: EMPLOYEE BENEFITS TEAM
Phone: (920) 339-0351

Item IV: Eligibility Requirements

(a) Except as provided in (b) below, the Classification of eligible employees consists of ALL employees.

(b) Employees excluded from this classification group are those individual employees who fall into one or more of the following categories below:

Employees who work less than 20 hours.

Service Period Requirement

For All plan years, eligibility is the following:

None.

Item V - Benefit Package Options

The following Benefit Package Options are offered under this Plan:

Core Health Benefits.

The terms, conditions, and limitations of the Core Health Benefits offered will be as set forth in and controlled by the Group/Individual Medical Insurance Policy or Policies.

Non-Core Supplemental Plans.

The terms, conditions, and limitations of the Non-Core Supplemental Health Benefits offered will be as set forth in and controlled by the Group/Individual Medical Insurance Policy or Policies.

Group Term Life Plans.

The terms, conditions, and limitations of the Group Term Life Benefits offered will be as set forth in and controlled by the Group Term Life Policy and/or a Qualified Section 79 Plan.

Health Flexible Spending Account (FSA)

The terms, conditions, and limitations will be as set forth in and controlled by the Plan Document. Each year each participant may elect in writing on a form filed with the plan administrator on or before the date he first becomes eligible to participate in the plan, and on or before the first day of any plan year thereafter, to be reimbursed from the employer for Unreimbursed Medical Expenses incurred during that year by him to the extent described and defined in the Plan Document and Summary Plan Description.

Dependent Care Account (DCA)

The terms, conditions, and limitations will be as set forth in and controlled by the Plan Document. Each year each participant may elect in writing on a form filed with the plan administrator on or before the date he first becomes eligible to participate in the plan, and on or before the first day of any plan year thereafter, to be reimbursed from the employer for dependent care cost incurred during that year by him to the extent described in the Plan Document and Summary Plan Description.

Item VI - Flexible Spending Account Elections

The Closing Period is the period of time that begins after the Plan Year ends during which the employee can submit claims for payment of Qualified Expenses incurred during the Plan Year. This Closing Period begins at the end of the Plan year and terminates 90 Days after the end of the plan year.

The Claims Submission Grace Period is the period of time after an employee terminates employment (or loses eligibility to participate in the Plan) during which the employee can submit claims for expenses incurred while the employee remained a participant. The Claim Submission Grace Period begins on the employee's termination and ends 90 Days after the date of termination.

Health FSA

(a) The maximum annual reimbursement amount an Employee may elect for any Plan Year is \$5000.00.

- (b) The maximum annual reimbursement amount that a Participant may receive during the year is the annual reimbursement amount elected by the Employee on the Salary Reduction Agreement for Health FSA coverage, not to exceed the amount set forth in (a) above.
- (c) Minimum Contribution for this Benefit per Plan Year per Employee is \$0.00.
- (d) **COBRA Administrator:** _____
 Street Address: _____

 City, State, Zip: _____, _____

Dependent Care Assistance Plan

- (a) The maximum annual reimbursement amount a Participant may elect under the Dependent Care Assistance Plan for any Plan Year is the lesser of the maximum established by the Plan described in (b) below or the statutory maximum specified in Code Section 129 (as described in Appendix A of the Plan).
- (b) The maximum annual reimbursement amount established by the Dependent Care Assistance Plan is as follows: \$5000.00 for married filing jointly or single and \$2500.00 for married filing separately.
- (c) The maximum annual reimbursement that a Participant may receive during the year is the annual reimbursement amount elected by the Participant on the Salary Reduction Agreement, not to exceed the amount in (a) above.
- (d) Minimum Contribution for the Benefit per Plan Year per Employee is \$0.00.
- (e) In order to receive reimbursement under the Dependent Care Assistance Plan, the claim or claims must equal or exceed the Minimum Check Amount. If a claim or claims submitted by the Participant do not equal or exceed this amount, the claim or claims will be held until the accumulated claims equal or exceed the Minimum Check Amount, except that claims submitted for reimbursement during the last month of the Plan Year or during the Closing Period or Claims Submission Grace Period, whichever is applicable, will not be subject to the Minimum Check Amount. The Minimum Check Amount under this Plan is hereby set as \$25.00

Item VII: Plan Entry Date

The Plan Entry Date is the date when an employee who has satisfied the Eligibility Requirements may commence participation in the Plan. The Plan Entry Date is the later of the date the Employee files a Salary Reduction Agreement or immediately after service limitations are met.

Item VIII: Contacts and Responsibilities

Benefits Coordinator

Name:	SHANNON L. METZLER
Phone:	HR DIRECTOR
Company Name:	CITY OF DE PERE
Street Address:	335 S BROADWAY
City, State, Zip:	DE PERE, WI 54115

Acceptance of Legal Process

Name: SHANNON L. METZLER
 Phone: HR DIRECTOR
 Company Name: CITY OF DE PERE
 Street Address: 335 S BROADWAY
 City, State, Zip: DE PERE, WI 54115

Item IX - Incorporation by Reference

The actual terms and the conditions of the separate benefits offered under this Plan are contained in separate, written documents governing each respective benefit, and will govern in the event of a conflict between the individual plan document and the Employer's Cafeteria Plan adopted through this Agreement as to substantive content. To that end, each such separate document, as amended or subsequently replaced, is hereby incorporated by reference as if fully recited herein.

Signature: _____ Date: / /

Name: SHANNON L. METZLER
 Title: HR DIRECTOR

Executed at: CITY OF DE PERE
 1/1/2001