



**TOTAL ADMINISTRATIVE SERVICES CORPORATION (TASC)  
RETIREE FUNDED HRA  
BASIC PLAN DOCUMENT ADOPTION AGREEMENT  
FOR  
Larimer County**

This is the Adoption Agreement referred to in the TASC Retiree Funded HRA Basic Plan Document ("Basic Plan Document"). This Adoption Agreement plus the TASC Retiree FHRA Basic Plan Document Non-ERISA (20.0.0.0), as amended from time to time, constitutes the Plan for the Adopting Employer.

**ADOPTING EMPLOYER INFORMATION:**

Employer Name: Larimer County  
Address: 200 W. Oak Street, Suite 3200  
City, State Zip: Fort Collins, CO 80521  
Phone Number: (970) 498-5976  
Federal ID #: 84-6000779  
Contact Person: Name: Bridget Paris  
Title: Human Resources Director  
Address: 200 W. Oak Street, Suite 3200  
City, State Zip: Fort Collins, CO 80521  
Phone Number: (970) 498-5976  
Email Address: bparis@larimer.org

**EMPLOYEES AND/OR PARTICIPANTS:**

There were more than fifty (50) Employees in the last twelve months? ☒ Yes ☐ No  
There were more than twenty (20) Employees in the last calendar year? ☒ Yes ☐ No

This Plan benefits terminated/retired Employees only.

**MISCELLANEOUS:**

Name of Plan: Larimer County Funded Health Reimbursement Arrangement Plan  
Addendum(s) Attached: ☐ Yes ☒ No Joint Powers Agreement Attached: ☐ Yes ☒ No

**ARTICLE I: INTRODUCTION**

1.1 Effective Date means: N/A  
(month, day, year)  
Original Effective Date: December 1, 2010  
(month, day, year)  
Restatement Date (date Adoption Agreement is effective): August 1, 2021  
(month, day, year)

**ARTICLE II: DEFINITIONS**

2.16 Health Care Expense means:  
☐ Uninsured Medical, excluding Premiums (i.e., Section 213(d) medical expenses).  
☒ Uninsured Medical, including Premiums  
☐ Medical Deductible

- ☐ Medical Deductible & Prescription
- ☐ Medical Deductible & Co-insurance
- ☐ Medical Deductible, Co-pay and Prescription
- ☐ Medical Deductible, Co-pay, Co-insurance & Prescription
- ☐ Premiums Only

2.20 Limited Scope Health Care Expense:

- ☐ Does not include Post-Deductible Expenses.
- ☒ Includes Post-Deductible Expenses.
- ☐ N/A – Plan does not offer a Limited Scope option.

2.28 Plan Year is: January 1 - December 31  
(month, day, year)

2.28 The initial "short" Plan Year is: ☒ N/A  
(month, day, year)

2.35 Name of Trust: Larimer County Funded Health Reimbursement Arrangement VEBA Trust

#### ARTICLE IV: ELIGIBILITY AND PARTICIPATION OF EMPLOYEES

4.1 Eligibility requirements are as follows (check and complete only those that apply):

- ☐ Age (*Describe*): \_\_\_\_\_
- ☐ Length of Service (*Describe*): \_\_\_\_\_
- ☐ Employment Classification (e.g., union, part-time, full-time) (*Describe*): \_\_\_\_\_
- ☐ Covered under a specified group medical plan (*Describe*): \_\_\_\_\_
- ☐ Eligible for coverage under the Adopting Employer's group medical plan and actually covered under a group medical plan (the Adopting Employer's or another employer's)
- ☐ Covered under the Adopting Employer's group medical plan
- ☒ Other (*Describe*): An Employee who, upon separate from the Adopting Employer or upon a change in job position that results in a loss of sick leave benefits (1) has earned a minimum of five (5) years of service with the Adopting Employer; and (2) has a sick leave balance valued at more than Two Thousand Five Hundred Dollars (\$2500). Notwithstanding the foregoing, the following Employees are ineligible to participate in the Plan: (1) an Employee who is a 50% or graded disabled veteran at the time of the separation from the Adopting Employer; and (2) an Employee who dies prior to becoming a Participant.

4.4(a) Coverage options available under the Plan include (choose all that apply):

- ☒ Full Scope Option.
- ☐ Limited Scope Option.
- ☐ Suspended Account Option.

4.4(b) Coverage option determined as follows:

- ☒ N/A
- ☐ As provided in the Basic Plan Document (i.e., Full Scope Option unless affirmative election of another option)
- ☐ Participants enrolled in the high deductible health plan are automatically enrolled in the following option unless they affirmatively elect another option:
  - ☐ Limited Scope Option.
  - ☐ Suspended Account Option.

- 4.6 Termination of Contributions:
- ☐ As provided in the Basic Plan Document (i.e., upon ceasing to be eligible, termination of employment, death, or termination of plan).
  - ☒ Other (*Describe*): After the one-time contribution described in Section 6.1.

#### ARTICLE V: BENEFITS UNDER THE PLAN

5.3(a) Claims Run-out Period: 365

5.3(c) Electronic payment cards are:

- ☐ Available under the Plan.
- ☒ Not available.

5.7(b) Post-death access by Designated Beneficiary:

- ☐ Allowed as provided in the Basic Document.
- ☒ Not allowed.

5.9 Use of forfeitures:

- ☐ Pay administrative costs which would otherwise be paid from the Trust (i.e., Participants' HC Account balances)
- ☐ At the close of the Plan Year in which such forfeitures occur, contributed to the HC Accounts of all Participants employed by the Employer on the last day of such Plan Year on a per capita basis.
- ☒ Other (*Describe*): Pay administrative costs which would otherwise be paid from the Trust. If forfeitures remain after paying such costs, contributed to the HC Accounts of all Participants on a per capita basis.

**Note:** Under no circumstances will the amounts revert to the Adopting Employer. Forfeitures may not be used to offset future contributions by the Adopting Employer.

5.9 Vesting:

- ☒ 100% vesting at Entry Date
- ☐ Vesting occurs pursuant to the following schedule: \_\_\_\_\_

5.12(d) Other Limitations, if any: N/A

#### ARTICLE VI: CONTRIBUTIONS

6.1 Employer Contribution amount, timing, restrictions (*check all that apply*):

One Time Contribution:

- ☐ Fixed dollar amount \_\_\_\_\_
- ☐ Fixed formula (*Describe*): \_\_\_\_\_
- ☐ Restrictions, if any (*Describe*): \_\_\_\_\_

Contributed on (*Identify Date*): \_\_\_\_\_

Recurring Contributions:

- ☐ Fixed dollar amount \_\_\_\_\_
- ☐ Per month
- ☐ Per quarter
- ☐ Per year
- ☐ Other (*Describe*): \_\_\_\_\_

☐ Restrictions, if any (*Describe*): \_\_\_\_\_

- ☐ Fixed formula (*Describe*): \_\_\_\_\_
- ☐ Per month
- ☐ Per quarter
- ☐ Per year
- ☐ Other (*Describe*): \_\_\_\_\_

☐ Restrictions, if any (*Describe*): \_\_\_\_\_

☐ Annual Contribution of Accumulated Paid Time Off, Vacation, or Sick Leave:  
(*Describe*): \_\_\_\_\_

☒ Contribution of Accumulated Paid Time Off, Vacation, or Sick Leave Upon Termination of  
Employment  
(*Describe*):

The contribution amount will be based upon a combination of the valuation of the Participant's sick leave balance upon the date of separation from the Adopting Employer and the number of years of service earned. If the Participant has a sick leave balance in excess of One Thousand Dollars (\$1,000) and has earned between five (5) and nine (9) years of service, the contribution shall be calculated at 35% of the unused sick leave balance. If the Participant has a sick leave balance in excess of One Thousand Dollars (\$1,000) and has earned ten (10) years of service, or more, the contribution shall be calculated at 50% of the unused sick leave balance. If the Participant has a job position change and loses sick leave benefits, and they meet the conditions to participate and receive benefits under this Plan, the eligible sick leave payout will be contributed to the HRA. However, as provided in section 5.4, only Health Care Expenses incurred after separation from employment may be reimbursed by the Plan.

☐ Other (*Describe*): \_\_\_\_\_

6.3 Direction of Investments:

- ☐ Plan Administrator
- ☒ Participant

**ARTICLE XI: GENERAL PROVISIONS**

11.6 Reasonable fees of Plan Supervisor (recordkeeping and claims administration) shall be paid as follows:

- ☐ Fixed fees shall be charged to the Plan and paid from the general assets of the Adopting Employer (billed to the Adopting Employer); asset-based fees shall be charged to the Participant and paid from the Participant's HC Account.
- ☐ All fees shall be charged to the Plan and paid from the general assets of the Adopting Employer (billed to the Adopting Employer).
- ☒ All fees shall be charged to the Participant and paid from the Participant's HC Account.
- ☐ Other (*Describe*): \_\_\_\_\_

11.6 Payment of Trustee's fee:

- ☐ Fixed fees shall be charged to the Plan and paid from the general assets of the Adopting Employer (billed to the Adopting Employer); asset-based fees (if applicable) shall be charged to the Participant and paid from the Participant's HC Account.
- ☐ All fees shall be charged to the Plan and paid from the general assets of the Adopting Employer (billed to the Adopting Employer).
- ☒ All fees shall be charged to the Participant and paid from the Participant's HC Account.
- ☐ Other (*Describe*): \_\_\_\_\_

**ACKNOWLEDGEMENTS**

1. Pursuant to Section 2.10(a), any collectively bargained Employees participating in this Plan participate because the collective bargaining agreement provides for coverage under this Plan.
2. This Plan has been duly adopted or authorized to be adopted by the Adopting Employer's Managing Body.
3. This Plan is a "covered entity" for purposes of the Privacy Rules under the Health Insurance Portability and Accountability Act (HIPAA).

**ADOPTING EMPLOYER:** Larimer County

Date: 06/25/21

By: Jennifer Whitener  
Its: Benefits Manager

