

RESOLUTION #17-0515-04

Establishing a Flexible Spending Arrangement

WHEREAS, Ohio Revised Code 505.603(A) authorizes the Township to provide health benefits to its officers and employees through a cafeteria plan that meets the requirements of section 125 of the Internal Revenue Code of 1986.

WHEREAS, the Township has previously established such a cafeteria plan as permitted by Ohio Revised Code 505.603(A).

WHEREAS, a health Flexible Spending Arrangement (FSA) is a form of employer-established benefit that allows employees to be reimbursed through tax-free withdrawals for qualified medical expenses.

WHEREAS, a health FSA may be offered through a cafeteria plan that meets the requirements of section 125 of the Internal Revenue Code of 1986 and the FSA may be funded through voluntary salary reduction agreements with employees and/or through the contributions of the employer.

WHEREAS, Ohio Revised Code 505.603(C) authorizes the Township fiscal officer to deduct from employees' salaries or wages the amounts authorized to be paid by the employees for one or more qualified benefits under Section 125, provided that the employees authorize the deductions in writing and that the benefit is offered on a group basis.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF LIBERTY TOWNSHIP, DELAWARE COUNTY, OHIO THAT:

1. Effective 5-1-2017, the FSA presented to this meeting is hereby approved and adopted.
2. The duly authorized agents of the Township are hereby authorized and directed to execute and deliver to Burnham & Flower, the Administrator of the Plan, all required documentation and counterparts necessary for the administration of the FSA.
3. The terms and conditions of this resolution shall apply to all employees and elected officials except where prohibited by law.
4. Upon the effective date of this Resolution, the Fiscal Officer is authorized to make all necessary adjustments for employees who participate in the FSA.

Motion made by Heenehan and seconded by Mitchell.

(signatures on following page)

Vote: yes Mrs. Eichhorn yes Mrs. Leneghan yes Dr. Mitchell

This Resolution shall be in force and become effective immediately upon its execution.

5-15-2017

Date

Melanie Leneghan
Melanie Leneghan, Trustee

[Signature]
Dr. Thomas Mitchell, Trustee

CERTIFIED BY:

[Signature]
Nancy Denuette, Fiscal Officer

[Signature]
Shyra Eichhorn, Trustee