



RESOLUTION 2017-05

A RESOLUTION AUTHORIZING THE ESTABLISHMENT OF THE HEALTH REIMBURSEMENT ARRANGEMENT/VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION ("HRA VEBA") PLANS

WHEREAS, the Internal Revenue Code Section 501(c) (9) allows for the creation of a voluntary employees' beneficiary association which is a tax-exempt health and welfare trust; and

WHEREAS, IRS regulations and guidelines allow an employer to offer health reimbursement arrangement (HRA plans; and

WHEREAS, such HRA plans are available to governmental employers in the Northwest; and

WHEREAS, the Voluntary Employees' Beneficiary Association Trust for Public Employees in the Northwest ("Trust") offers and will administer two HRA VEBA plans (collectively the "Plans") as amended and restated: the Standard HRA Plan, which shall be integrated with the Employer's group medical plan and shall accept Employers contributions only on behalf of eligible employees who are enrolled in or covered by the Employer's group medical plan; and the Post-separation HRA Plan, which shall accept contributions on behalf of eligible employees, including eligible employees who are not enrolled in or covered by the Employer's group medical plan, and which shall provide benefits only after a participant separates from service or retires.

WHEREAS, Columbia County Public Transportation has determined that it is in the best interest of the Employer and its employees to establish the Plans, which provide tax-free, defined contribution accounts for employees to reimburse qualified medical, dental, vision and tax qualified long-term care premiums and non-covered healthcare expenses of the employees and their qualified dependents; and

WHEREAS, The Employer desires to establish the Plans for its employees; and

WHEREAS, The Employer desires to use the services of the Trust to administer such Plans; and

WHEREAS, The Plans will be administered in accordance with the Plan documents provided by the Trust on file in the Employer's main office.

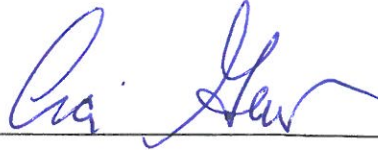
NOW, THEREFORE, the Board of Directors hereby resolves as follows:

Section 1. Effective, January 1, 2018 the Employer hereby elects to participate in the Plans and Trust as presently constituted or hereafter amended using the Trust as its plan administrator for the benefit of eligible employees as defined by Employer policies.

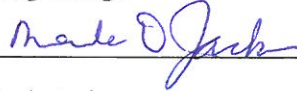
Section 2. The Plans will be funded with Employer contributions in amounts determined from time to time pursuant to Employer policies.

Sections 3. The General Manager or the Board of Directors is authorized to execute documents and establish procedures consistent with Plan and Trust provisions and applicable Employer policies necessary to effect the adoption and administration of the Plans.

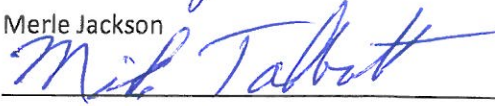
ADOPTED the 5 day of December 2017.



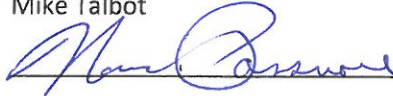
Craig George



Merle Jackson



Mike Talbot



Norm Passmore



Richard Ells



Attested: Dwight Robanske