## Pan Doeument Exchange Change in Seius Amendment

## To the Cafeteria Plan.

All of the terms and conditions stated in the Plan Document continue in effect unless specifically changed by the terms of this Amendment. All capitalized terms in this Amendment have the same meaning as defined in Article III, Definitions.

This Plan will allow an Employee to prospectively revoke an election of coverage under a group health plan that is not a health FSA and that provides minimum essential coverage (as defined in § 5000A(f)(1) of the Affordability of Care Act) provided the following conditions are met.

Conditions to allow an election change for a Reduction in employment hours:

- (1) The Employee has been in an employment status under which the Employee was reasonably expected to average at least 30 hours of service per week and there is a change in that Employee's status so that the Employee will reasonably be expected to average less than 30 hours of service per week after the change, even if that reduction does not result in the Employee ceasing to be eligible under the group health plan; and
- (2) The revocation of the election of coverage under the group health plan corresponds to the intended enrollment of the employee, and any related individuals who cease coverage due to the revocation, in another plan that provides minimum essential coverage with the new coverage effective no later than the first day of the second month following the month that includes the date the original coverage is revoked.

Conditions to allow an election change for exchange enrollment:

- (1) The Employee is eligible for a Special Enrollment Period to enroll in a Qualified Health Plan through a Marketplace pursuant to guidance issued by the Department of Health and Human Services and any other applicable guidance, or the Employee seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period; and
- (2) The revocation of the election of coverage under the group health plan corresponds to the intended enrollment of the Employee and any related individuals who cease coverage due to the revocation in a Qualified Health Plan through a Marketplace for new coverage that is effective beginning no later than the day immediately following the last day of the original coverage that is revoked.

The Employer may rely on the reasonable representation of an Employee that they have enrolled or intend to enroll in another plan that provides minimum essential coverage for new coverage that is effective no later than the time limits described above.

This amended term is effective for the Plan Year beginning on

January 1, 2015

and for any future Plan Years, unless amended by the Plan Sponsor.

Executed this 19th day of November , 2014	
Employer: Glassboro Board of Education	
Signature: ASPARILL	
Printed: Walter S. Pudelko	
Title: Business Administrator	
Date: November 19, 2014	(

