

NORTH EAST INDEPENDENT SCHOOL DISTRICT  
CAFETERIA PLAN

SUMMARY PLAN DESCRIPTION  
MATERIAL MODIFICATIONS

I  
INTRODUCTION

North East Independent School District has amended your Flexible Spending Account Plan as of January 1, 2013.

This is merely a summary of the most important changes to the Plan. It is prescribed to you as an addition to the Summary Plan Description. If you have questions, contact the Administrator. A copy of the Plan, including this amendment, is available for your inspection. If there is any discrepancy between the terms of the Plan or the amendment itself and this summary of material modifications the provisions of the Plan, as amended, will control.

II  
GENERAL INFORMATION ABOUT THE PLAN

There is certain general information which you may need to know about Amendment Number ONE to the Plan. This information has been summarized for you in this Section

1. General Plan Information

North East Independent School District Cafeteria Plan is the name of the Plan.

The amended provisions of the Plan become effective on January 1, 2013, unless otherwise provided.

Your Employer has assigned Plan Number 501 to your Plan.

2. Employer Information

Your Employer's name, address and identification number are:

North East Independent School District  
8961 Tesoro Drive, Suite 209  
San Antonio, TX 78217  
74-6015301

3. Administrator Information

The name, address and business telephone number of the Administrator are:

Employee Benefits  
North East Independent School District  
8961 Tesoro Drive, Suite 209  
San Antonio, TX 78217  
(210) 407-0187

The Administrator has the complete power, in its sole discretion to determine all questions arising in connection with the administration, interpretation, and application of the Plan (and any related documents and underlying policies). Any such determination by the Administrator is conclusive and binding upon all persons.

### III SUMMARY CHANGES

#### 1. **Health Flexible Spending Account**

The Health Flexible Spending Account enables you to pay for expenses allowed under Sections 105 and 213(d) of the Internal Revenue code which are not covered by our insured medical plan and save taxes at the same time. The Health Flexible Spending Account allows you to be reimbursed by the Employer for out-of-pocket medical, dental and/or vision expenses incurred by you and your dependents.

You may not, however, be reimbursed for the cost of other health care coverage maintained outside of the Plan, or for long term care expenses. A list of covered expenses is available from the Administrator.

The most that you can contribute to your Health Flexible Spending Account each Plan Year is \$2,500. The Plan will limit the maximum salary reduction permitted under Code Section 125 as of January 1, 2013. In order to be reimbursed for a health care expense, you must submit to the Administrator an itemized bill from the service provider. Amounts reimbursed from the Plan may not be claimed as a deduction on your personal income tax return. Reimbursement from the fund shall be paid at least once a month.