

**SIDE LETTER
Teamsters Local 1932**

Flexible Spending Account Article

- (c) Eligible employees may contribute on a pre-tax basis, to a flexible spending account, each bi-weekly pay period up to the established amount pursuant to the IRC annual maximum. An employee election to participate in the Plan shall be irrevocable for the remainder of the Plan year. Once a salary reduction has begun, in no event will changes to elections or discontinuation of contributions be permitted during the Plan year except to the extent permitted under Internal Revenue Service rulings and regulations and the County's Medical Expense Reimbursement Plan Document.

Employees who select the County-sponsored Blue Shield Access + HMO Plan or the Kaiser Choice HMO Plan [or an equivalent Teamsters Local 1932-sponsored gold health plan](#) and elect to enroll in the FSA shall be eligible for up to a \$10.00 per pay period match to the FSA to be credited on a quarterly basis.

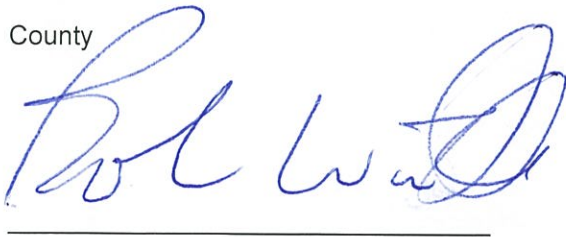
Modified Benefit Option Article

Section 3 – Benefits and Leaves

- (d) Flexible Spending Account (FSA): Employees who select the MBO shall be eligible to participate in the FSA as provided in the FSA Article; provided, however, that employees who select the MBO, enroll in the [County-sponsored Blue Shield PPO Bronze Plan or an equivalent Teamsters Local 1932-sponsored bronze health plan](#), and elect to enroll in the FSA shall be eligible for up to a \$25.00 per pay period match to the FSA, to be credited on a quarterly basis. Employees who select both the Blue Shield PPO Bronze Plan and enroll in the FSA shall not receive the County contribution to the Retirement Medical Trust.

Date Agreed: 6/19/20

County



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