Big Plains Water Special Service District Qualified Small Employer Health Reimbursement Arrangement (QSEHRA) Summary Plan Description

Adopting Employer/Plan Administrator:

Name:	Big Plains Water Special Service District
Address:	1777 N. Meadowlark Dr, Apple Valley, UT 84737
Phone Number:	435-877-1190
EIN Tax Number:	45-5006175

The Employer will accept service of process for this Plan as Plan Administrator. The Plan Administrator has the discretionary authority to:

- Interpret the Plan in order to make eligibility and benefit determinations,
- Make factual determinations as to whether any individual is eligible and entitled to receive any benefits under the Plan, and
- Terminate or amend this Plan.

Plan Year: January 1st through December 31st

Waiting Period: 90 days, (not to exceed 90 days)

Maximum Benefit:

This is the maximum amount of benefits that will be paid out during the course of the Plan Year. Employees enrolled in this QSEHRA will be eligible to receive reimbursements from the general assets of the Employer for services incurred in a Plan Year or the remaining portion of a Plan Year in which they are enrolled.

Employee Only: Seventy-Five percent (75%) of the statutory maximum Family: Seventy-Five percent (75%) of the statutory maximum.

Carry Over:

This is the amount of unused benefits that can be carried over from one Plan Year to the next Plan Year. The maximum amount allowed for any Plan Year, including any amount carried over from the prior Plan Year, cannot exceed the QSEHRA Annual Maximum Benefit as defined by The Cures Act. The Maximum Benefit noted above may not be the same as the QSEHRA Annual Maximum Benefit defined by The Cures Act.