

**AMENDMENT NO. THREE
TO
THE UNIVERSITY OF COLORADO FLEXIBLE BENEFITS PLAN
for
The University of Colorado Employees and its Affiliates**

Amended and Restated July 1, 2015

Pursuant to Section 17.1 of The University of Colorado Flexible Benefits Plan (“Plan”), the Plan is hereby amended, effective July 1, 2018, to read as follows:

1. The Definition of “Same Gender Domestic Partner” in Section 2.1 is deleted in its entirety and replaced with the following in alphabetical order in the Definitions:

“**Domestic Partner**” means a person who meets the criteria for a domestic partner of an Eligible Employee under the Employer’s policy.”

2. Section 4.3 of the Plan is amended in its entirety to read as follows:

“**Section 4.3 Maximum and Minimum Contributions**

Effective July 1, 2018, the maximum amount that may be contributed to the Health Care FSA for any Participant in any Period of Coverage shall be \$2,650 (not to exceed \$220.83 for each month); the minimum amount shall be \$120. If a Participant enters the Health Care FSA mid- year or wishes to increase his or her Election mid-year as permitted in the Exceptions to the Irrevocability Rules in Article VIII of this Plan, the Participant may elect or increase coverage up to the annual Plan Year maximum prorated over the remaining months in the Plan Year, as applicable; provided however, that the Participant’s salary reduction amount shall not exceed \$2,650 for the 2018 calendar year and subsequent calendar years.”

3. The first paragraph of Section 5.9 Limitations is amended in its entirety to read as follows:

“Notwithstanding any other provision contained herein, no reimbursements shall be allowed for any amounts paid to an individual for Dependent care:

- (a) who is the Spouse, Domestic Partner or Partner in a Civil Union of the Employee;
- (b) with respect to whom a personal exemption is allowable under Code Section 151(c) either to the Employee or the Spouse for the year; or
- (c) who is a child, adopted child, stepchild, eligible foster child, dependent of a Domestic Partner, or dependent of a Partner in a Civil Union of the Participant who is under the age of 19 at the close of the Plan Year in which the expenses were incurred.”

4. Appendix I(A) University of Colorado is amended in its entirety to read as follows:

“A. University of Colorado

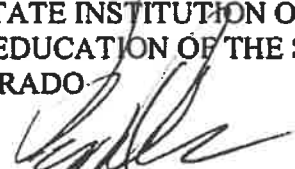
The eligibility matrix for the University of Colorado is hereby incorporated by reference and any change in eligibility in the matrix is deemed to be an amendment made by the University of Colorado. The matrix can be found at: [https://www.cu.edu/docs/benefit-eligibility-matrix.](https://www.cu.edu/docs/benefit-eligibility-matrix)”

This amendment may be executed by electronic signature and in any number of counterpart signature pages and may be delivered by fax and other electronic means, each of which shall be deemed to be originals and together shall constitute one document.

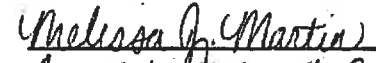
The University of Colorado, University of Colorado Health and Welfare Trust and University Physicians, Incorporated agree to Amendment No. Three to The University of Colorado Flexible Benefits Plan effective as of the effective dates of such amendment (“Amendment”).

The undersigned hereby certifies that the foregoing Amendment was duly adopted on behalf of The University of Colorado Flexible Benefits Plan.

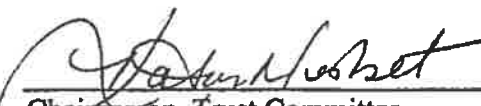
THE REGENTS OF THE UNIVERSITY OF COLORADO, A BODY CORPORATE AND A STATE INSTITUTION OF HIGHER EDUCATION OF THE STATE OF COLORADO.

By: 
Title: President
Date: 6/28/18


Approved as to Legal Sufficiency
OFFICE OF UNIVERSITY COUNSEL

By: 
Title: Associate University Counsel
Date: 6/25/18

UNIVERSITY OF COLORADO HEALTH AND WELFARE TRUST

By: 
Title: Chairperson, Trust Committee
Date: 6/29/18

UNIVERSITY PHYSICIANS, INCORPORATED

By: 
Title: Executive Director
Date: 7-10-18