AMENDMENT NO. FOUR
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, 2019, unless otherwise provided herein, to read as follows:

1. The definition of Qualifying Medical Expense in Section 2.1 of the Plan is hereby amended in its entirety, effective January 1, 2020, to reflect provisions of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, to read as follows:

   “‘Qualifying Medical Expense’ means an expense incurred by a Participant or Eligible Dependent for medical care, as defined in Code Section 213(d), and as allowed under Code Sections 105 and 106 and the Regulations and not otherwise used by the Participant as a deduction in determining the tax liability under the Code, but excluding (a) premiums for any health insurance plan, policy or contract, (b) long-term care expenses as defined in Code Section 7702B(c), and (c) any expense which has been reimbursed, or is reimbursable, to such Employee or Eligible Dependent from any other source. Qualifying Medical Expenses include expenses incurred on or after January 1, 2020, to purchase over-the-counter medicines or drugs for the diagnosis, cure, mitigation, treatment or prevention of disease, or for the purpose of affecting any structure or functions of the body, and that otherwise meet all of the requirements of the first sentence of this paragraph. Only reasonable quantities of over-the-counter medicines or drugs of the same kind may be reimbursed from a Participant’s Health Care FSA in a single calendar month. Notwithstanding the foregoing, Qualifying Medical Expenses do not include items that are used to promote the general good health of an individual or items that are not medicines or drugs, except that Qualifying Medical Expenses also include expenses incurred on or after January 1, 2020, for menstrual care products, as defined in Code Section 223(d)(2)(D).”

2. Section 4.3 of the Plan is hereby amended in its entirety, effective July 1, 2019, to reflect provisions which were previously communicated to Plan participants prior to such effective date and which were construed to be part of the Plan, to read as follows:

   “Section 4.3 Maximum and Minimum Contributions

Effective July 1, 2019, the maximum amount that may be contributed to the Health Care FSA for any Participant in any Period of Coverage shall be $2,700 (not to exceed $225.00 for each month); the minimum amount shall be $120. If a Participant enters the Health Care FSA mid-year or wishes to increase the 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.”
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 and University Physicians, Incorporated agree to Amendment No. Four 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.

UNIVERSITY OF COLORADO

By: [Signature]
Title: President
Date: 5/12/2020

UNIVERSITY PHYSICIANS, INCORPORATED

By: [Signature]
Title: Executive Director
Date: 5/8/2020