IMPORTANT: I understand that if I elect not to participate in salary reduction with respect to the FLEXIBLE BENEFITS PLAN benefits listed in Section 3 above, I hereby forego my rights to participate at this time.

Employee Signature

Date Signed

Mail to: P.O. Box 14766, Lexington KY 40512-4766

FAX to 1-866-672-4780

STATE OF NEW JERSEY

PLAN YEAR 1/1/2017–12/31/2017

Enrollment/Change in Status Form

Enrollment/Change In Status Form

RETURN YOUR COMPLETED ENROLLMENT FORM TO WageWorks at above address or fax to 1-866-672-4780. Questions? Call Customer Service at 1-855-428-0446.

INSTRUCTIONS

HOW TO ENROLL IN THE FLEXIBLE BENEFITS PLAN:

Indicate any benefits in which you want to participate by completing Section 3 below. Enter the corresponding annual election amount of the benefits you have chosen.

RETURN YOUR COMPLETED ENROLLMENT FORM TO WageWorks at above address or fax to 1-866-672-4780. Questions? Call Customer Service at 1-855-428-0446.

FLEXIBLE BENEFITS

Indicate all selections by entering the necessary information below. You must enter a dollar amount to receive the corresponding benefit.

I wish to enroll in the

MEDICAL EXPENSE PLAN BENEFITS

For uninsured eligible medical/dental/vision expenses incurred by you, your family members, or both. (Minimum contribution is $100 per year; maximum allowable contribution is $2,500 annually.)

For uninsured eligible medical/dental/vision expenses incurred by you, your family members, or both. (Minimum contribution is $100 per year; maximum allowable contribution is $2,500 annually.)

Total Plan Year Dollar amount.$________________________

THIS IS YOUR ANNUAL TAX-FREE SALARY DEDUCTION AMOUNT

I wish to enroll in the

DEPENDENT CARE PLAN BENEFITS**

** Eligible expenses for the care of eligible dependents include day care centers, private baby sitters, nursery schools, etc., but do not include expenses for medical care. Children are no longer eligible upon reaching age 13.

TAX FILING STATUS [PLEASE CHECK ONE]:

☐ Married, filing jointly [maximum - $5,000]

☐ Married, filing separately [maximum - $2,500]

☐ Single, head of household [maximum - $5,000]

Total Plan Year Dollar amount (minimum $250 per year). $________________________

THIS IS YOUR ANNUAL TAX-FREE SALARY DEDUCTION AMOUNT

CHANGE IN FAMILY STATUS

Due to:

☐ Marriage

☐ Divorce

☐ Birth or legal adoption of child

☐ Death of dependent

☐ Change in work status of spouse

☐ Change in cost or coverage of Dependent Care

Change in Family Status

I hereby authorize my Employer to reduce my gross salary (before federal income and Social Security taxes are calculated) by the total annual election amount of my Flexible Benefits. I understand that I CANNOT CHANGE THE AMOUNT OF THE REDUCTION OR REVOKE THIS AGREEMENT DURING THE PLAN YEAR UNLESS THERE IS A CHANGE IN STATUS AS DEFINED BY IRS RULES. I further understand that any amount remaining in my Flexible Spending Accounts that is not used during this Plan Year CANNOT BE ACCUMULATED AND CARRIED FORWARD TO THE NEXT PLAN YEAR BUT WILL REVERT TO MY EMPLOYER.

The total tax-free salary deduction amount specified above will continue in effect for the period of this plan year unless I discontinue or modify my Agreement through terminating employment or taking an unpaid leave of absence from employment. I UNDERSTAND AND AGREE THAT MY EMPLOYER, UNION AND WAGEWORKS, THE CONTRACT ADMINISTRATOR, WILL BE HELD HARMLESS FROM ANY LIABILITY RESULTING FROM EITHER MY PARTICIPATION IN THE FLEXIBLE BENEFITS OR MY FAILURE TO SIGN OR ACCURATELY COMPLETE THIS ENROLLMENT FORM. I hereby appoint my Employer or Employer’s designee to serve as Agent to receive any funds that might be returned from the benefit plans, and to use these funds in the best interest of the employees for the purpose of reducing future premiums and improving benefits on behalf of employees, defraying administrative costs or for such other purpose as permitted under applicable state and federal law.

When enrolling in either or both FSAs, written notice of agreement with the following will be required: 1) I will only use my FSA to pay for IRS-qualified expenses eligible under my employer’s plan, and only for me and my IRS-eligible dependents, 2) I will exhaust all other sources of reimbursement, including those provided under my employer’s plan before seeking reimbursement from my FSA, 3) I will not seek reimbursement through any additional source, and 4) I will collect and maintain sufficient documentation to validate the foregoing.

IMPORTANT: I understand that if I elect not to participate in salary reduction with respect to the FLEXIBLE BENEFITS PLAN benefits listed in Section 3 above, I hereby forego my rights to participate at this time.
Making Changes to Flexible Spending Accounts

The Flexible Spending Account Change Form should only be used if you are currently enrolled in a Health Care or Dependent Care Spending Account and have experienced an IRS Qualifying Change In Status (CIS).

APPLICATIONS RECEIVED WITHOUT SUPPORTING DOCUMENTS WILL BE DENIED.

*The requested change can only be made if the completed form and appropriate supportive documentation is received by WageWorks within 60 days from the date of the qualifying event.*

Below are examples of qualifying CIS events and acceptable forms of documentation:

<table>
<thead>
<tr>
<th>Qualifying Event</th>
<th>Documentation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marriage</td>
<td>official or temporary copy of marriage certificate</td>
</tr>
<tr>
<td>Divorce</td>
<td>copy of divorce decree that includes the judge’s signature and date the divorce was finalized</td>
</tr>
<tr>
<td>Legal separation</td>
<td>copy of legal separation decree including the effective date</td>
</tr>
<tr>
<td>Death of Employee, Spouse or Dependent</td>
<td>copy of death certificate</td>
</tr>
<tr>
<td>Adoption or Placement for Adoption of a Child*</td>
<td>copy of adoption papers or other court-issued forms that contain the judge’s signature</td>
</tr>
<tr>
<td>Birth of a Child*</td>
<td>birth certificate, crib card, or hospital bill</td>
</tr>
<tr>
<td>Starting and/or Return from Unpaid Leave of Absence for Employee (i.e. Family Medical Leave Act, FMLA)</td>
<td>letter from the employer or personnel office stating the date the unpaid leave of absence began or the date of return to the payroll</td>
</tr>
<tr>
<td>Gain or loss of spouse’s or dependent’s eligibility for health insurance coverage due to a change in employment</td>
<td>letter from spouse’s or dependent’s employer stating the date of the employment change and the nature of the change in health insurance coverage</td>
</tr>
<tr>
<td>Gain or loss of dependent’s eligibility status by attaining a specified age or due to a change in student or marital status</td>
<td>copy of birth certificate, documentation from dependent’s college such as tuition bill or diploma, marriage certificate</td>
</tr>
</tbody>
</table>

*Coverage effective date is the date of the birth or the adoption.

Consistency Rule: The proposed change in status must be consistent with the type of change experienced. For example, add a dependent and increase the election amount, or drop a dependent and decrease the election amount.