

RESOLUTION 44-2025

A RESOLUTION OF THE WASHINGTON COUNTY BOARD OF COUNTY COMMISSIONERS CONCERNING CONTRIBUTIONS TO THE COUNTY'S 125 PLAN

WHEREAS, the Washington County Road and Bridge has entered into an agreement to provide County employees access to a Preventive, Self-Insured Medical Reimbursement Plan (SIMRP), and Premium-Only Plan (POP), ("Plans");

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF WASHINGTON COUNTY, COLORADO:

Section 1. That the Plan be adopted in the form attached hereto, which Plans are hereby adopted and approved;

Section 2. That the County Administrator, Misty Peterson, of the County be authorized and directed to execute the Plans on behalf of the County.

Section 3. That the County Administrator, Misty Peterson, of the County be authorized and directed to take any and all actions and execute and deliver such documents as she may deem necessary, appropriate, or convenient to affect the foregoing resolutions including, without limitation, causing to be prepared and filed such reports, documents, or other information as may be required under applicable law.

Section 4. This resolution shall be in full force and effect upon its passage and approval.

APPROVED this 2nd day of September, 2025.

BOARD OF COUNTY COMMISSIONERS
OF WASHINGTON COUNTY, COLORADO

Gisèle Jefferson
Chair

Brandy Ward
Commissioner

Scott H. Ray
Commissioner



Annie Kuntz
Annie Kuntz, Clerk and Recorder

ADOPTION AGREEMENT PREVENTIVE CARE MANAGEMENT PLAN (PCM)

The undersigned-adopting Employer and Plan Sponsor hereby adopt this Plan. The Plan is intended to qualify as a nontaxable employer-provide preventative care benefits under I.R.C. Sections 105 and 106. The Plan shall consist of this Adoption Agreement, its related Preventive Care Management Program Basic Plan Document and any related Appendix and Addendum to the Adoption Agreement. Unless otherwise indicated, all *Section* references are to *Section(s)* in the Basic Plan Document.

COMPANY INFORMATION: See Client Information Form – Addendum A

1. **Adopting Employer Name (Plan Sponsor):** Washington County, Colorado, Washington County Road and Bridge
2. **Mailing Address:** 150 Ash Ave

City: Akron
State: Colorado
Zip: 80720
3. **Physical Address:** Same

City: _____
State: _____
Zip: _____
4. **Phone number:** 970-345-2701 5. **Fax number:** _____
6. **Plan Sponsor fiscal year end:** December 31
7. **Plan Sponsor entity type:** Government Agency
8. **Plan Sponsor's State of Organization:** Colorado
9. **Plan Sponsor's EIN:** 84-6000811
- 10a. **The Plan Sponsor is a member of an affiliated service group:** ☐ Yes ☒ No
- 10b. **If 10a is "Yes," list all members of the group (other than the Plan Sponsor):** _____
- 11a. **The Plan Sponsor is a member of a controlled group:** ☐ Yes ☒ No
- 11b. **If 11a is "Yes," list all members of the group (other than the Plan Sponsor):** _____

PLAN INFORMATION

A. GENERAL INFORMATION

1. **Plan Number:** 520
2. **Plan Name:** Washington County, Colorado, Washington County Road and Bridge PCM Plan
- 3a. **Plan's Effective Date:** September 1, 2025
- 3b. **Is this a restatement of a previously adopted plan:** ☐ Yes ☒ No
- 3c. If A.3b is Yes, Original effective date of Plan: _____
- 4a. **Plan Year** means each 12-consecutive month period ending on December 31
- 4b. **The Plan has a short plan year:** ☒ Yes ☐ No
- 4c. If A.4b is Yes, the short plan year begins September 1, 2025 and ends on December 31, 2025.

B. ELIGIBILITY

1. **Eligible Employees:** An Employee is eligible to participate in the Plan if they meet the following Age and Service requirements:
 - a. **Minimum Age Requirement** for an Eligible Employee to become eligible to be a Participant in the Plan: 18
 - b. **Minimum Service Requirement** for an Eligible Employee to become eligible to be a Participant in the Plan: 90 days
2. **Effective Date of Eligibility** shall be the first day of each calendar month, coincident with or next following the date the employee meets the eligibility requirements.
3. **Eligible Employees allowed to participate on the Plan's Effective Date** shall include: Eligible Employees who have met the age and service requirements
4. **The term "Eligible Employee" shall not include:**
 - Employees **NOT** covered under an Employer Sponsored Medical Insurance Plan;
 - **Non-Resident Aliens;**
 - **Leased Employees;**
 - Employees who are working as a(n) **Seasonal Employee, Temporary Employee, Intern, 2% Shareholders, Sole Proprietor, Partners, Certain Family Members of 2% Shareholders, Independent Contractor, Non-W-2 employee;** and

- **Any of the following groups Selected by the Employer as Excludable:**

☒ **Union.** *Any Employee who is included in a unit of Employees covered by a collective bargaining agreement, if benefits were the subject of good faith bargaining, and if the collective bargaining agreement does not provide for participation in this Plan.*

☒ **Part-Time.** Any Employee who is expected to work less than 30 hours per week.

☐ **Other.** Other Employees: _____

C. MISCELLANEOUS

Plan Administrator Information

1. The **Plan Administrator** shall be the Plan Sponsor.
2. **Governing Law.** The following state's law shall govern the terms of the Plan to the extent not pre-empted by Federal law: Colorado
3. **Participating Employers.** Additional participating employers may be specified in an addendum to the Adoption Agreement.

D. EXECUTION PAGE

Failure to complete the Adoption Agreement properly may result in the failure of the Plan to achieve its intended tax consequences.

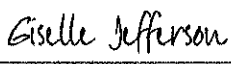
The Plan shall consist of this Adoption Agreement, its related Preventative Care Management Plan Basic Plan Document and any related Appendix and Addendum to the Adoption Agreement.

Additional participating employers may be specified in an addendum to the Adoption Agreement.

The undersigned agrees to be bound by the terms of this Adoption Agreement and Preventative Care Management Plan Basic Plan Document and acknowledge receipt of the same.

The Plan Sponsor caused this Plan to be executed this 29th day of August, 2025.

Washington County, Colorado, Washington County
Road and Bridge

Signed by:

9C5871618981496...

Signature: _____

Print Name: Giselle Jefferson

Title/Position: Commissioner

ADOPTION AGREEMENT SELF-INSURED MEDICAL REIMBURSEMENT PLAN (SIMRP)

The undersigned-adopting Employer and Plan Sponsor hereby adopts this Plan. The Plan is intended to qualify as a Self-Insured Medical Reimbursement Plan (SIMRP) under I.R.C. Sections 105 and 106. The Plan shall consist of this Adoption Agreement, its related Basic Plan Document and any related Appendix and Addendum to the Adoption Agreement. Unless otherwise indicated, all *Section* references are to *Section(s)* in the Basic Plan Document.

COMPANY INFORMATION: See Client Information Form – Addendum A

1. **Employer Name:** Washington County, Colorado, Washington County Road and Bridge
2. **Mailing Address:** 150 Ash Ave

City: Akron
State: Colorado
Zip: 80720
3. **Physical Address:** Same

City: _____
State: _____
Zip: _____
4. **Phone number:** 970-345-2701 5. **Fax number:** _____
6. **Employer fiscal year end:** December 31
7. **Employer entity type:** Government Agency
8. **Employer's State of Organization:** Colorado
9. **Employer's EIN:** 84-6000811
- 10a. **The Plan Sponsor is a member of an affiliated service group:** ☐ Yes ☒ No
- 10b. **If 10a is "Yes," list all members of the group (other than the Plan Sponsor):** _____

- 11a. **The Plan Sponsor is a member of a controlled group:** ☐ Yes ☒ No
- 11b. **If 11a is "Yes," list all members of the group (other than the Plan Sponsor):** _____

PLAN INFORMATION

A. GENERAL INFORMATION

1. Plan Number: 521
2. Plan Name: Washington County, Colorado, Washington County Road and Bridge SIMRP
- 3a. Plan's Effective Date: September 1, 2025
- 3b. Is this a restatement of a previously adopted plan: ☐ Yes ☒ No
- 3c. If A.3b is Yes, Original effective date of Plan: _____
- 4a. Plan Year means each 12-consecutive month period ending on December 31
- 4b. The Plan has a short plan year: ☒ Yes ☐ No
- 4c. If A.4b is Yes, the short plan year begins September 1, 2025 and ends on December 31, 2025

B. ELIGIBILITY.

1. **Eligible Employees:** An Employee is eligible to participate in the Plan if they meet the following Age and Service requirements:
 - a. **Minimum Age Requirement** for an Eligible Employee to become eligible to be a Participant in the Plan: 18
 - b. **Minimum Service Requirement** for an Eligible Employee to become eligible to be a Participant in the Plan: 90 days
2. **Date of Plan Entry** shall be the first day of each calendar month, coincident with or next following the date the employee meets the eligibility requirements.
3. **Eligible Employees allowed to participate on the Plan's Effective Date** shall include: Eligible Employees who have met the age and service requirements
4. **The term "Eligible Employee" shall not include:**
 - Employees **NOT** covered under an Employer Sponsored Medical Insurance Plan;
 - **Non-Resident Aliens;**
 - **Leased Employees;**
 - Employees who are working as a(n) **Seasonal Employee, Temporary Employee, Intern, 2% Shareholders, Sole Proprietor, Partners, Certain Family Members of 2% Shareholders, Independent Contractor, Non-W-2 employee;** and
 - **Any of the following groups Selected by the Employer as Excludable:**
 - ☒ **Union.** Any Employee who is included in a unit of Employees covered by a collective bargaining agreement, if benefits were the subject of good faith bargaining, and if the collective bargaining agreement does not provide for participation in this Plan.
 - ☒ **Part-Time.** Any Employee who is expected to work less than 30 hours per week.

☐ **Other.** Other Employees: _____

NOTE: The Plan may not discriminate in favor of highly compensated employees (within the meaning of I.R.C. Section 105(h)(5)) as to benefits provided or eligibility to participate.

C. PLAN OPERATIONS

Plan Administrator

1. The **Plan Administrator** shall be the Plan Sponsor.
2. **Governing Law.** The following state's law shall govern the terms of the Plan to the extent not pre-empted by Federal law: Colorado
3. **Participating Employers.** Additional participating employers may be specified in an addendum to the Adoption Agreement.

D.

EXECUTION PAGE

Failure to complete the Adoption Agreement properly may result in the failure of the Plan to achieve its intended tax consequences.

The Plan shall consist of this Adoption Agreement, its related Basic Plan Document SIMRP and any related Appendix and Addendum to the Adoption Agreement.

Additional participating employers may be specified in an addendum to the Adoption Agreement.

The undersigned agree to be bound by the terms of this Adoption Agreement and Basic Plan Document and acknowledge receipt of same.

The Plan Sponsor caused this Plan to be executed this 29th day of August, 2025.

Washington County, Colorado, Washington County
Road and Bridge

Signature:

Signed by:



9C5871618981496...

Print Name:

Giselle Jefferson

Title/Position:

Commissioner

ADOPTION AGREEMENT PREMIUM-ONLY PLAN (POP)

The undersigned adopting Employer and Plan Sponsor hereby adopts this Plan. The Plan is intended to qualify as a Premium Only Plan ("POP") under I.R.C. Section 125. The Plan shall consist of this Adoption Agreement, Section 125 Basic Premium Only Plan Document and any related Appendices and Addenda to this Adoption Agreement. Unless otherwise indicated, all *Section* references are to *Sections* of Section 125 Basic POP Plan Document.

COMPANY INFORMATION: See Client Information Form – Addendum A

1. **Adopting Employer Name (Plan Sponsor):** Washington County, Colorado, Washington County Road and Bridge
2. **Mailing Address:** 150 Ash Ave
 City: Akron State: Colorado Zip: 80720
3. **Physical Address:** Same
 City: _____ State: _____ Zip: _____
4. **Phone Number:** 970-345-2701 5. **Fax Number:** _____
6. **Plan Sponsor Fiscal Year End:** December 31
7. **Plan Sponsor Entity Type:** Government Agency
8. **Plan Sponsor's State of Organization:** Colorado
9. **Plan Sponsor's EIN:** 84-6000811
- 10a. **The Plan Sponsor is a member of an affiliated service group:** ☐ Yes ☒ No
- 10b. If 10a is "Yes," list all members of the group (other than the Plan Sponsor): _____
- 11a. **The Plan Sponsor is a member of a controlled group:** ☐ Yes ☒ No
- 11b. If 11a is "Yes," list all members of the group (other than the Plan Sponsor): _____

PLAN INFORMATION

A. GENERAL INFORMATION AND DEFINITIONS

1. Plan Number: 522
2. Plan Name: Washington County, Colorado, Washington County Road and Bridge POP
- 3a. Plan's Effective Date: September 1, 2025
- 3b. Is this a restatement of a previously adopted plan: ☐ Yes ☒ No
- 3c. If A.3b is Yes, Original effective date of Plan: _____
- 4a. Plan Year means each 12-consecutive month period ending on December 31 (month, day)
- 4b. The Plan has a short plan year: ☒ Yes ☐ No
- 4c. If A.4b is Yes, the short plan year begins September 1, 2025 and ends on December 31, 2025

B. ELIGIBILITY

Eligible Employees

In addition to meeting the eligibility requirements under the applicable contract or plan, Employees must also meet the following requirements:

1. **Minimum Age Requirement** for an Eligible Employee to become eligible to be a Participant in the Plan: 18
2. **Minimum Service Requirement** for an Eligible Employee to become eligible to be a Participant in the Plan: 90 days
3. **Effective Date of Eligibility.** Shall be the first day of each calendar month, coincident with or next following the date the employee meets the eligibility requirements.

Ineligible Employees

4. Employees who are "Ineligible " shall include:
 - Non-Resident Aliens
 - Leased Employees;
 - 2% or more Shareholders in a S-Corporation, Sole Proprietor, or Partner;
 - Certain Family Members of more than 2% Owners
 - Employees who are working as a(n) Seasonal Employee, Temporary Employee, Intern, Independent Contractor, Non-W-2 employee; and

• **Any of the following selected by the Employer as Ineligible:**

☒ **Union.** *Any Employee who is included in a unit of Employees covered by a collective bargaining agreement, if benefits were the subject of good faith bargaining, and if the collective bargaining agreement does not provide for participation in this Plan.*

☒ **Part-Time.** Any Employee who is expected to work less than 30 hours per week.

☐ **Other.** Other Employees: _____

C. PARTICIPATION ELECTIONS

Failure to Elect (Default Elections)

1. Prior Plan Year elections will automatically apply to the applicable Plan Year.

Change in Status

2. An Eligible Employee may change his or her election upon the following Change in Status events at any time permitted under Treas. Reg. §1.125-4 and other times permitted by IRS guidance.

D. PREMIUM CONVERSION ACCOUNT

1. The types of Employer Sponsored Contracts to which a Participant may contribute under the Plan:

- Health
- Dental
- Vision
- Accident
- Preventative Care Management
- Group-Term Life up to \$50,000
- Short Term Disability
- Long Term Disability
- Other: _____

Benefits, subject to this Plan, are listed in Appendix A.

Enrollment

2. All Employees will automatically be enrolled in the Premium Conversion Account upon their date of eligibility and will be deemed to have elected to contribute the entire amount of any premiums payable by the Employee during the Plan Year for participation in Employer-sponsored Contract(s).

Contributions

3. Participant elections will be automatically adjusted for changes in the cost of Employer-sponsored Contracts pursuant to the terms of Treas. Reg. 1.125-4.

E. MISCELLANEOUS

Plan Administrator Information

1. The **Plan Administrator** shall be the Plan Sponsor.
2. **Governing Law.** The following state's law shall govern the terms of the Plan to the extent not pre-empted by Federal law: Colorado
3. **Participating Employers.** Additional participating employers may be specified in an addendum to the Adoption Agreement.

F.

EXECUTION PAGE

Failure to complete the Adoption Agreement properly may result in the failure of the Plan to achieve its intended tax consequences.

The Plan shall consist of this Adoption Agreement, its related Section 125 Basic POP Plan Document and any related Appendix and Addendum to the Adoption Agreement.


The undersigned agree to be bound by the terms of this Adoption Agreement and Basic Plan Document and acknowledge receipt of the same.

The Plan Sponsor caused this Plan to be executed this 29th day of August, 2025.

Washington County, Colorado, Washington County
Road and Bridge

Signature:

Signed by:


0C5871618981498...

Print Name:

Giselle Jefferson

Title/Position:

Commissioner

Appendix A
Washington County, Colorado, Washington County Road and Bridge POP
Benefits Available Under the Plan
For Plan Year End: December 31, 2025

- ☐ Health
- ☐ Dental
- ☐ Vision
- ☐ Cancer
- ☐ Accident
- ☐ Group Life up to \$50,000
- ☐ Short Term Disability
- ☐ Long Term Disability
- ☒ Preventative Care Management
- ☐ Other (please list): _____

Plan Information Form
Summary Plan Description/Benefit Summary Supplemental Information

PLAN INFORMATION

1. The Plan Sponsor and Plan Administrator is: Washington County, Colorado, Washington County Road and Bridge
2. The Plan Sponsor's and Plan Administrator's Mailing Address is:
150 Ash Ave
Akron, Colorado 80720
3. The Plan Sponsor's and Plan Administrator's Physical Address is:
150 Ash Ave
Akron, Colorado 80720
4. The Plan sponsor's EIN is: 84-6000811
5. The Plan Sponsor and Plan Administrator's phone number is: 970-345-2701
6. The Employer's fiscal year ends on: December 31
7. The Preventative Care Management Program consists of the following three (3) Plans:
 - a. Plan Name: Washington County, Colorado, Washington County Road and Bridge PCM Plan (Preventative Care Management)
 Plan Number: 520
 The Plan is a welfare benefit plan.
 - b. Plan Name: Washington County, Colorado, Washington County Road and Bridge SIMRP (Self-Insured Medical Reimbursement Plan)
 Plan Number: 521
 The Plan is a welfare benefit plan.
 - c. Plan Name: Washington County, Colorado, Washington County Road and Bridge POP (Premium Only Plan)
 The Plan is a premium only plan (POP) under section 125 of the Internal Revenue Code.
8. The Effective Date of the Program and the underlying Plans is: September 1, 2025
9. The Plan Year of the Program and the underlying Plans is the 12-consecutive month period ending on: December 31
10. The Program and the underlying Plans are governed by the state laws of: Colorado
11. Other Employees who are not Eligible for the Program and underlying Plans: Union and employees working less than 30 per week.
12. The Program and the underlying Plans Eligibility requirements are: Age: 18 and Service: 90 days
13. The Program and the 3 underlying Plans designated agent for service of legal process is the Plan Sponsor. Any legal papers should be delivered to the Plan Sponsor at the address listed above. However, service may also be made upon the Plan Administrator.
14. Amounts contributed by Plan Participants and the Company to the Program and the underlying Plans are general assets of the Company. All payments of benefits under the Plan are made solely out of the general assets of the Company. The Company has no obligation to set aside any funds, establish a trust, or segregate any amounts for the purpose of making any benefit payments under this Plan. The Company may, in its sole discretion, set aside funds, establish a trust, or segregate amounts for the purpose of making

benefit payments under this Plan.

BENEFITS AVAILABLE UNDER THE PLAN
--

- ☐ Health
- ☐ Dental
- ☐ Vision
- ☐ Cancer
- ☐ Accident
- ☐ Group Life up to \$50,000
- ☐ Short Term Disability
- ☐ Long Term Disability
- ☒ Preventative Care Management
- ☐ Other (please list): _____