

**Amendment Three to the
Public Employees Retirement System of Ohio
Health Reimbursement Arrangement Plan**

WHEREAS, the Public Employees Retirement System of Ohio Health Reimbursement Arrangement Plan ("Plan") was originally effective October 1, 2015;

WHEREAS, the Ohio Public Employees Retirement Board, as Trustees of the Plan ("Trustees"), reserved the right to amend the Plan pursuant to Section 9.1 of the Plan;

WHEREAS, the Trustees now desire to amend the Plan;

NOW, THEREFORE, the Plan is hereby amended as follows, effective on September 3, 2019:

1. Section 4.7 of the Plan, describing reimbursements after death, is hereby amended to be and read as follows:

4.7 Death.

(a) Participant Who Is An Eligible Retiree.

- (1) Upon the death of a Participant who is an Eligible Retiree, the deceased Participant's Spouse or Dependent, as applicable, may waive COBRA continuation coverage and elect to continue coverage under the Plan pursuant to this Section 4.7 as alternative coverage to COBRA continuation coverage. Upon the death of a Participant who is an Eligible Retiree, such Participant's Spouse or Dependents, as applicable, shall be eligible to submit claims for: (i) Qualifying Medical Expenses which are incurred by the Participant through his date of death, and (ii) Qualifying Medical Expenses which are incurred by such Spouse or Dependents provided the Spouse or Dependent has waived COBRA continuation coverage. Such Qualifying Medical Expenses shall be reimbursed only from the balance in the deceased Participant's HRA Account determined as of the date of his death, and as subsequently debited for reimbursements for such Qualifying Medical Expenses. Claims for reimbursement of such Qualifying Medical Expenses must be submitted to the Third Party Administrator pursuant to ~~Article V~~ Section 4.4.
- (2) Notwithstanding Section 4.7(a)(1), an authorized representative (including the deceased Participant's Spouse or Dependent) of a deceased Participant who is an Eligible Retiree may submit a claim for reimbursement for any Qualifying Medical Expenses incurred by such deceased Participant prior to the deceased Participant's termination of participation as set forth in Section 2.4. Such Qualifying Medical Expenses shall be reimbursed only from the balance in the deceased Participant's HRA Account determined as of the date of his death, and as subsequently debited for reimbursements for such Qualifying Medical Expenses. Claims for reimbursement of such Qualifying Medical Expenses must be submitted to the Third Party Administrator pursuant to Section 4.4.
- (3) ~~The balance in a deceased Participant's HRA Account shall be forfeited upon the later of: (i) Failure of a deceased Participant's Spouse, Dependent, or authorized representative, as applicable, to submit to the Plan a claim for reimbursement of any Qualifying Medical Expense pursuant to Sections 4.7(a)(2) within a consecutive twenty- four (24) month period following months after the deceased Participant's date of death, or (ii) Failure of deceased Participant's Spouse, Dependent, or authorized representative, as applicable, to make a claim for reimbursement of any Qualifying Medical Expense pursuant to Sections 4.7(a)(1) at least once~~

within the twenty-four (24) month period following the date the most recent claim was submitted by the Spouse, Dependent, or authorized representative. In the case of a deceased Participant whose death occurred prior to the effective date of this amendment and whose HRA Account was not forfeited on that date, the balance in the deceased Participant's HRA Account shall be forfeited twenty-four months after the effective date of this amendment.

2. In all other respects, the Plan shall be and remain unchanged.

IN WITNESS WHEREOF, the undersigned has executed this Amendment on the date indicated:

10-7-19
Date

Karen E. Carraher
Karen E. Carraher, Executive Director