



West Ohio Conference Flexible Benefits Plan Participation Agreement

This agreement is made effective as of _____ between the West Ohio Conference of the United Methodist Church (the “Conference”), as the plan sponsor of the West Ohio Conference of the United Methodist Church Flexible Benefits Plan (the “Plan”) and _____ (the “Participating Member”).

BACKGROUND INFORMATION

- A. The Conference sponsors the Plan for the purpose of providing eligible employees of the Participating Member with the choice between cash and certain qualified benefits as defined in Section 125(f) of the internal Revenue Code of 1986, as amended (the “Code”). The Participating Member is a local church or administrative body officially connected to the Conference that wishes to participate in the Plan.
- B. The Plan is a cafeteria plan under Code Section 125 and provides eligible participants with a choice between cash and certain qualified fringe benefits under the Pre-Tax Premium and Health Savings Account Programs.
- C. The Plan is governed and managed by the Conference; provided, however, that as permitted in the governing Plan document, the Conference may delegate certain administrative and operational matters to the Participating Member.

ADOPTION OF THE PLAN

The Participating Member hereby adopts the Plan effective as of the date written above, in substantially the form presented to the Participating Member or as subsequently amended by the Conference, and agrees to the following:

- A. The Participating Member shall abide by the terms and conditions of the Plan’s document, as may be amended from time to time.
- B. The Participating Member shall establish administrative processes and procedures for making and changing elections under the Plan, such processes and procedures shall comply with the requirements of the Code governing cafeteria plans under Code Section 125, including the availability of mid-year election changes;
- C. The Participating Member will remit premium payments elected by Plan participants as well as premium payments or other contributions payable by the Participating Member to fund benefits under the Plan, as may be required by the Conference;



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- D. The Participating Member acknowledges that the conference is empowered to amend the Plan, in its discretion, including retroactively, provided that the rights of covered persons are not adversely affected, unless otherwise required to comply with applicable law, and agrees to be bound by any amendments effective as of a date during the Participating Member's participation in the Plan;
- E. The Participating Member may elect to terminate this agreement and withdraw from participation in the Plan as of the end of any applicable plan year, provided that the Participating Member gives the Conference written notice at least 60 days prior to the end of such plan year. Such termination shall be effective upon approval by the Conference; and
- F. The Participating Member acknowledges that the Conference sponsors this Plan solely for the convenience and benefit of the participating members and as a service to them and their employees. Accordingly the Participating Member agrees to indemnify and hold harmless the Conference its directors, officers, employees and agents, from any and all liability, loss, damage, claims, penalties or assessments and all costs, such as legal fees, associated therewith, which may arise, directly or indirectly, from the Conference's sponsorship of or involvement with the Plan.

Participating Member

Name (print)

Signature

Position

Date

West Ohio Conference of the United Methodist Church

Name (print)

Signature

Position

Date