

**MARATHON COUNTY
HEALTH REIMBURSEMENT ARRANGEMENT**

SUMMARY OF MATERIAL MODIFICATIONS

The purpose of this Summary of Material Modifications is to inform you of a change that has been made to the Marathon County Health Reimbursement Arrangement. This change has affected the information previously provided to you in the Plan's Summary Plan Description. The Summary Plan Description is modified as described below *effective 01/01/2013*.

HEALTH REIMBURSEMENT BENEFITS

Limits on Reimbursement

The annual limits on reimbursement are as follows:

One Covered Person (Participant only): \$750 / Additional funding may be available upon completion of an approved wellness program sponsored by the employer

Two Covered Persons (Participant plus one other Covered Person): \$1,125 / Additional funding may be available upon completion of an approved wellness program sponsored by the employer

More than two Covered Persons (Family coverage): \$1,500 / Additional funding may be available upon completion of an approved wellness program sponsored by the employer

The entire amount of the limit specified above will be credited to your account at the beginning of the Plan Year.

Any amounts remaining in your account at the end of the Plan Year will be carried over to the immediately-following Plan Year. However, any balance remaining in your account on the date you terminate employment with the Company will be forfeited after all claims are paid.