

**SUMMARY OF MATERIAL MODIFICATIONS  
RELATING TO HEALTH CARE REFORM MODIFICATIONS  
TO THE HEALTH FLEXIBLE SPENDING ACCOUNTS  
IN THE**

**JEFFERSON COUNTY COMMISSION  
SALARY ENHANCEMENT PLAN  
(THE "PLAN")**

You have previously been provided with a copy of the Summary Plan Description for the Plan. This Summary of Material Modifications summarizes certain changes that have been made to the Plan.

The following changes are effective as of the first day of the first Plan Year beginning in 2013 (October 1, 2013) and are mandated by the provisions of Health Care Reform applicable to the Health Flexible Spending Accounts offered under the Plan.

The maximum limitation on reimbursements from the Health Flexible Spending Account is reduced to \$2,500 for all Plan Years.

Should you have any questions about these changes, please see or contact Marilyn Johnson at 205-325-5249.