

**RESOLUTION \_\_\_\_\_**

**RESOLUTION OF THE GOVERNING BOARD OF THE MOJAVE DESERT AIR QUALITY MANAGEMENT DISTRICT ADOPTING AN AMENDMENT TO AND A RESTATEMENT OF THE DISTRICT'S FLEXIBLE BENEFIT PLAN**

**WHEREAS**, the District currently maintains the Mojave Desert Air Quality Management District Flexible Benefit Plan (the "Plan") for the benefit of its full-time, regular employees; and

**WHEREAS**, the Plan allows participating employees to contribute salary reduction amounts on a pretax basis for the purchase of certain qualified benefits under the Plan; and

**WHEREAS**, the District has been advised by its attorney, Best Best & Krieger LLP, that it will be necessary to formally amend the Plan to adopt changes required under final and proposed regulations issued by the Internal Revenue Service and to implement statutory changes under the Uniformed Services Employment and Reemployment Rights Act and the Health Insurance Portability and Accountability Act; and

**WHEREAS**, the amended and restated Plan also provides for the implementation of medical and dependent care flexible spending accounts whereby the amounts received by participating employees toward the cost of medical and childcare expenses shall be eligible for exclusion from the employees' income under Sections 105(b) and 129 of the Internal Revenue Code; and

**WHEREAS**, the amended and restated Plan also changes the accounting period from a fiscal period ending on June 30 of each year to a calendar year period ending on December 31 of each year as of January 1, 2010; and

**WHEREAS**, the amended and restated plan document incorporates the necessary regulatory and statutory changes and has been submitted to the Board for consideration and action; and

**WHEREAS**, the District desires to authorize the Executive Director or designee to execute the proposed Plan document on behalf of the District.

**NOW, THEREFORE, BE IT RESOLVED** by the Governing Board of the Mojave Desert Air Quality Management District as follows:

1. The Plan document for the Mojave Desert Air Quality Management District Flexible Benefit Plan, is hereby approved and adopted by the Board effective July 1, 2009; and
2. The Executive Director, or designee, of the District is hereby authorized to

