

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

WHEREAS, the Public Employees Retirement System of Ohio Medicare Health Reimbursement Arrangement Plan (“Plan”) was originally effective October 1, 2015, and amended and restated on January 1, 2022;

WHEREAS, the Public Employees Retirement Board, as Trustees of the Plan (“Trustees”) reserved the right to amend the Plan pursuant to Article IX of the Plan;

WHEREAS, the Trustees now desire to amend the Plan;

NOW, THEREFORE, the Plan is hereby amended as follows, effective January 1, 2024:

1. **Section 4.6 of the Plan**, regarding loss of coverage and forfeiture is hereby amended to be and read as follows:

4.6 Loss of Coverage and Forfeiture of HRA Account.

(a) Termination of Participation Under Section 2.5(i) - Death. Upon termination of participation as set forth in Section 2.5(i), all coverage under this Plan shall cease unless the Eligible Retiree or Participant’s Spouse or Dependent continues coverage under the Plan, if applicable, by electing COBRA continuation coverage pursuant to Article VI or the coverage provided under the Plan pursuant to Section 4.7(a).

(b) Termination of Participation Under Section 2.5(ii) - Employment. Upon termination of participation as set forth in Section 2.5(ii), all coverage under this Plan shall cease while the Participant is an Employee of an Employer. The HRA Account shall not reimburse any Claims incurred during the terminated Participant’s employment with an Employer. The HRA Account may reimburse Claims incurred during any month preceding or succeeding the Participant’s employment with an Employer.

(c) Termination of Participation after ceasing to qualify as an Eligible Retiree under Section 1.13(b) – Disability Benefit Recipient. Upon termination of participation after ceasing to qualify as an Eligible Retiree as described in Sections 1.13(b), 2.4(iii) or 2.4(iv), the Participant’s coverage under this Plan shall cease and Qualified Medical Expenses incurred on or after such date shall not be reimbursed by this Plan, except as provided in Section 4.6(c)(2). The remaining account balance shall be administered as follows:

- (1) Except as provided in Section 4.6(c)(2), the HRA Account may reimburse Qualifying Medical Expenses that were incurred by the Participant prior to termination of participation as described in this Section. The balance of the terminated Participant’s HRA Account shall be forfeited on the earlier of: (i) Twenty-four (24) months after the termination of participation as described in this Section; or (ii) Any payment pursuant to Section 145.40 of the Ohio Revised Code.
- (2) If a terminated Participant continues to be or, not later than twenty-four (24) months after termination of participation as described in this Section, becomes an age and service retirant or disability benefit recipient of the Defined Benefit Plan but does not satisfy the definition of Eligible Retiree in Section 1.13, the balance of the HRA Account shall remain available to reimburse Claims incurred while an age and service retirant or disability benefit recipient until the exhaustion of the HRA Account.

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:

11-16-23
Date

Karen E. Carraher
Karen E. Carraher, Executive Director