

Adopted: 4/05/2017  
Effective: 4/17/2017

SNOHOMISH COUNTY COUNCIL  
SNOHOMISH COUNTY, WASHINGTON

ORDINANCE NO. 17-010

RELATING TO SNOHOMISH COUNTY'S FLEXIBLE BENEFITS PLAN;  
REENACTING AND AMENDING CHAPTER 3.20 SCC

WHEREAS, chapter 3.20 SCC was added by Ordinance No. 11-036, on June 22, 2011, and created a Flexible Benefits Plan for Snohomish County employees; and

WHEREAS, chapter 3.20 SCC includes a sunset provision as required by Snohomish County Charter § 2.115; and

WHEREAS, the Snohomish County council desires to continue the Flexible Benefits Plan for Snohomish County employees through reenactment and amendment of chapter 3.20 SCC;

NOW, THEREFORE, BE IT ORDAINED:

Section 1. Chapter 3.20 Snohomish County Code, added by Ordinance No. 11-036, on June 22, 2011, is reenacted and amended to read:

**Chapter 3.20**  
**FLEXIBLE BENEFIT PLAN**

Sections:

- 3.20.010 Flexible benefit plan established.
- 3.20.020 Account established.
- 3.20.030 Adoption of plan.
- 3.20.040 Program administration.
- ~~((3.20.700 Sunset.))~~

**3.20.010 Flexible benefit plan established.** There is hereby established a flexible benefit plan for county employees and elected officials. This plan shall be administered in compliance with Sections 105, 125, and 129 of the Internal Revenue Code and shall include, at a minimum, unreimbursed medical expense and dependent care expense reimbursement provisions. The plan shall provide those benefits described in the plan document adopted pursuant to section 3.20.030.

**3.20.020 Account established.** (1) There is hereby established a separate account to be known as the Section 125 account to pay employee section 125 related claims.

(2) The account shall be used to hold each participating employee's contributions until such time as the employee requests reimbursement for health care, dependent care and/or other qualifying expenses. Any employee contributions left in the account at the end of the plan year shall be forfeited by the employee. Those forfeitures and any interest earned will be used by the county to offset any administrative costs of this program.

(3) The director of finance shall have the responsibility for the financial administration of the account and shall maintain separate records showing receipts and disbursements for

1 the account. The department of finance may establish rules and regulations for the financial  
2 administration of the account. The director of finance shall make necessary payroll  
3 deductions in accordance with written authorizations from participating employees to provide  
4 employee contributions.  
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6 **3.20.030 Adoption of plan.** The county council shall, by motion, adopt a flexible  
7 benefits plan document that qualifies as a cafeteria plan under section 125 of the Internal  
8 Revenue Code. The flexible benefits plan document so adopted shall address eligibility for  
9 participation in the plan, shall detail the qualified benefits included in the plan, shall include  
10 any benefit limits and shall provide all other necessary and prudent provisions to provide for  
11 the effective administration of the plan. The adopted flexible benefits plan document may be  
12 amended, revised or replaced by the council by motion, as it deems necessary or advisable.  
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14 **3.20.040 Program administration.** The director of human resources shall serve as  
15 the plan administrator and shall have responsibility for the day to day operation and  
16 administration of the program. The director of human resources shall have responsibility to  
17 prepare and distribute to all employees information concerning participation in the plan. The  
18 director of human resources may negotiate with brokers of record and/or third party plan  
19 providers and may approve and execute contracts for services with plan service providers.  
20 The director of human resources may, from time to time, prepare and recommend to the  
21 county council revisions to the flexible benefits plan and/or plan document.  
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23 ~~((3.20.700 Sunset. This chapter, adopted by Ordinance 11-036 or as later amended,  
24 is repealed on the date six years following enactment unless re-enacted prior to that date as  
25 provided in Snohomish County Charter Section 2.115.))~~  
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27 Passed this 5<sup>th</sup> day of April, 2017.  
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29 SNOHOMISH COUNTY COUNCIL  
30 Snohomish County, Washington

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32 \_\_\_\_\_  
33 Council Chair  
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35 ATTEST:


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38 Asst. Clerk of the Council  
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41 (  ) APPROVED

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43 ( ) EMERGENCY

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45 ( ) VETOED

46 DATE: 4/7/17  
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50 County Executive  
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ATTEST:

Core E. Palmer

Approved as to form only:

J. J. Z 2/8/17  
Deputy Prosecuting Attorney

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