

PROPOSED RESOLUTION NO. 12-26

**A RESOLUTION AMENDING IRC SECTION 125
FLEXIBLE BENEFITS PLAN**

WHEREAS, City of Luverne has previously determined January 1, 1991 that it would be in the best interest of its employees to adopt a "Section 125 Premium Only Plan", "Section 125 Health FSA Plan", and "Section 129 Dependent Care Assistance Plan", herein referred to as "Section 125 Flexible Benefits Plan", allowing for pre-taxed insurance, medical benefits, and dependent care expenses, so-called; be it known that a vote was taken to amend and restate said Plan, and all were in favor.

RESOLVED, that City of Luverne amends their so-called "Section 125 Flexible Benefits Plan", all in accordance with the specifications annexed hereto; and be it known that the City of Luverne Flexible Benefits Plan Document was executed January 1, 2026.

RESOLVED FURTHER, that the City undertakes all actions necessary to implement and administer said plan.

IN WITNESS WHEREOF, I have executed my name for the above named City on January 1, 2026.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF LUVERNE, MINNESOTA, this 10th day of March 2026.

Patrick T. Baustian, Mayor

ATTEST: _____
Jill Wolf, City Administrator