

Exhibit 2

COUNTY OF VENTURA RETIREE MEDICAL EXPENSE REIMBURSEMENT PLAN

The County hereby establishes the COUNTY OF VENTURA RETIREE MEDICAL EXPENSE REIMBURSEMENT PLAN as of the Effective Date, on the following terms and conditions.

ARTICLE I TITLE AND PURPOSE

The Plan is intended as a health reimbursement arrangement to provide reimbursement of eligible medical expenses, as that term is defined herein. The County intends that the Plan qualify as an accident and health plan within the meaning of: (i) Section 106 of the Internal Revenue Code (the “Code”) so that the County’s contributions on behalf of Participants will be excludable from gross income for federal income tax purposes, and (ii) Section 105 of the Code so that the benefits provided under the Plan are eligible for exclusion from a Participant’s income.

ARTICLE II DEFINITIONS

The following words and phrases as used herein shall have the following meanings, unless a different meaning is plainly required by the context. Pronouns shall be interpreted so that the masculine pronoun shall include the feminine and the singular shall include the plural.

2.1 **Allowance**. “Allowance” means the amount set forth in Schedule “A”. The Allowance shall be subject to the terms set forth in Schedule “A” and this Plan.

2.2 **Benefits**. “Benefits” means any amounts paid to a Participant as reimbursement for Eligible Medical Expenses pursuant to the terms set forth in this Plan.

2.3 **CERL**. “CERL” means the County Employees Retirement Law of 1937.

2.4 **Child**. “Child” means a son, daughter, step-son, step-daughter or eligible foster child, as defined in section 152(f)(1) of the Code, or a child who has been adopted by, placed for adoption, or assigned legal guardianship with the Participant.

2.5 **COBRA**. “COBRA” means the health care continuation provisions of the Consolidated Omnibus Budget Reconciliation Act of 1985 (Public Law 99-272), as amended, and the regulations issued thereunder.

2.6 **Code**. “Code” means the Internal Revenue Code of 1986, and the same as may be amended from time to time.

2.7 **Committee**. “Committee” means the committee established by the County Board of Supervisors to oversee the administration of the Plan set forth in Article VI.

2.8 **County**. “County” means the COUNTY OF VENTURA, and any other organization which adopts this Plan with the consent of the County.

2.9 Dependent. “Dependent” means a Child of a Participant or a Participant’s Spouse, or Domestic Partner, as follows:

- (a) Child who has not reached age 26;

2.10 Domestic Partner. “Domestic Partner” means a Retired Employee’s Registered Domestic Partner or Qualifying Domestic Partner, as set forth below:

(a) A Registered Domestic Partner is an individual that has fulfilled the requirements of a registered domestic partnership pursuant to Section 297 of the California Family Code.

(b) A Qualifying Domestic Partner must be 18 years of age or older and live with the Retired Employee in a long-term committed relationship with all of the following:

- (1) Living together in the same residence;
- (2) Have an exclusive mutual commitment similar to marriage;
- (3) Be financially responsible for each other and for debts;
- (4) Neither person can be married or have another domestic partner;
- (5) Cannot be related by blood in a way that would prevent them from being married to each other according to applicable state law; and
- (6) Both persons are capable of consenting to the domestic partnership.

2.11 Effective Date. “Effective Date” shall be May 1, 2023, however no Benefits shall be paid to any Retired Employees until this Plan has been adopted as part of a collective bargaining agreement with represented groups, or as part of the Management, Confidential Clerical, and Other Unrepresented Employees Resolution (“Management Resolution”) for non-represented employees, and such amendments to the collective bargaining agreement or Management Resolution, have been approved by the Board of Supervisors.

2.12 Eligible Medical Expenses. “Eligible Medical Expenses” means those expenses incurred by the Participant, or the Participant’s Spouse or Dependents for medical care, as defined in Section 213 of the Code and applicable regulatory guidance, after the Participant’s Entry Date and while he or she is a Participant in the Plan. Such expenses shall include, but shall not be limited to, the following: (i) amounts paid for health and medical services, including premium payments for individual and group medical, dental, vision, and prescription drug coverage (including COBRA premiums); (ii) co-payments and other out-of-pocket costs for the purchase of prescription drugs and medicines (including prescribed over-the-counter drugs and insulin); (iii) deductibles and co-payments for office visits, urgent-care, and emergency room services; (iv) Medicare Parts A, B, C or D (including Parts B and/or D Income-Related Monthly Adjustment Amount (IRMAAs); (v) Medicare supplement insurance (“Medigap”); and (vi) any other eligible medical expenses covered by Section 213(d) of the Code, as it may be amended from time to time, and which are not covered by any insurance or another plan, or that have been paid for on a pre-tax basis. For purposes of this Plan, an expense is “incurred” when the

Participant, or his or her eligible dependents, is furnished the medical care or services giving rise to the claimed expense.

2.13 Legacy Member. “Legacy Member” means a participant in VCERA that is not classified as a new member, as that term is defined in section 7522.04(f) of the Government Code.

2.14 Participant. “Participant” means a Retired Employee or a Surviving Spouse who has satisfied the conditions for eligibility to participate in the Plan as set forth in Section 3.1.

2.15 Participating Group. “Participating Group” means any group of County employees that are represented for collective bargaining purposes by an association or union which adopts this Plan as part of the memorandum of understanding, or other agreement, with the County. The term shall also refer to any group of County employees that are covered by the County of Ventura Management, Confidential Clerical and Other Represented Employees Resolution.

2.16 Plan. “Plan” means the County of Ventura Retiree Medical Expense Reimbursement Plan.

2.17 Plan Administrator. “Plan Administrator” or “Administrator” means the Committee. The Plan Administrator shall be responsible for the administration of the Plan, including the delegation of various Plan responsibilities and duties. However, the County Board of Supervisors reserves the right to appoint any person or entity, to administer the Plan on behalf of the County.

2.18 Plan Year. “Plan Year” means each twelve-month period commencing each January 1 and ending on December 31.

2.19 Retired Employee. “Retired Employee” means a regular full-time or part-time employee of the County, whose first day of employment with the County was no later than one day before April 17, 2023, who is a member of a Participating Group, and that retires from service with the County through VCERA as a Legacy Member on or after July 30, 2020, and who has had their retirement annuity reduced as a result of the Resolution of the Board of Retirement of Ventura County Employees’ Retirement Association Regarding Correction of Pensionability of Benefits Under County of Ventura’s Flexible Benefits Program adopted by the VCERA retirement board on April 17, 2023. For purposes of this Section, an individual is deemed to be “Retired from Service” with the County if he or she is receiving a retirement annuity from VCERA resulting from the individual’s service with the County.

2.20 Spouse. “Spouse” means the person who is recognized as the Retired Employee’s spouse in accordance with the laws of any state, the District of Columbia, a United States territory or a foreign jurisdiction.

2.21 Surviving Spouse. “Surviving Spouse” means a Spouse, by legal marriage, or Domestic Partner, of the Retired Employee, who is eligible to receive a continuing annuity from VCERA after the death of the Retired Employee. The term “Surviving Spouse” shall also include the Spouse, by legal marriage, or Domestic Partner of a County employee that would have qualified as a Retired Employee but for his or her death prior to being Retired from Service, who is eligible to receive a continuing annuity from VCERA.

2.22 VCERA. “VCERA” shall refer to the Ventura County Employees’ Retirement Association which maintains a defined benefit plan established pursuant to the County Employees’

Retirement Law of 1937 as codified under sections 31450 et. seq. of the California Government Code and as administered by the Board of Retirement.

ARTICLE III ELIGIBILITY AND PARTICIPATION

3.1 Eligibility. This Plan shall cover all Retired Employees. It shall also cover Surviving Spouses who meet the requirements of Section 3.4. A Retired Employee or Surviving Spouse who is eligible to participate in this Plan pursuant to this Section 3.1 shall be eligible to receive Benefits as of the later of: (i) the Effective Date, (ii) the first date of the month following adoption of this Plan by his or her respective bargaining group, or (iii) the date that he or she submits the election form required under Section 3.2.

3.2 Commencement of Participation. All Retired Employees and Surviving Spouses must submit a duly completed election form to the Plan Administrator, in the form provided by the Plan Administrator, to commence participation in the Plan. Participants shall not be required to submit a subsequent election form prior to each Plan Year. A Participant's election to participate in the Plan shall continue to be valid as elected until expressly revoked or altered.

3.3 Termination of Participation. A Participant shall cease to be eligible to receive benefits under this Plan upon their reinstatement from retirement, as defined under the CERL. Eligibility to recommence participation under this Plan shall occur upon his or her subsequent retirement under VCERA subject to the submittal of a duly completed election form to the Plan Administrator, in the form provided by the Plan Administrator. In addition, Participant's coverage under the Plan will terminate upon the earliest of the following to occur:

- (a) The date of the Participant's death;
- (b) For a Participant's Spouse—the date the Retired Employee and Spouse divorce;
- (c) For a Participant's Domestic Partner—the date the Retired Employee and Domestic Partner terminate their domestic partnership;
- (d) For a Participant's Dependent—the date the Dependent ceases to be eligible under the terms of the Plan; or
- (e) The date the Participant revokes participation in the Plan.

3.4 Survivor's Death Benefit. A Surviving Spouse, as that term is defined in Section 2.18, shall be entitled to the Allowance that the Retired Employee would have otherwise received for the remaining duration of the benefit. The survivor's benefit shall end when the Surviving Spouse remarries or enters into another domestic partnership.

ARTICLE IV
AVAILABLE BENEFITS AND FUNDING

4.1 Provision of Benefits. Participants shall be eligible for a monthly Allowance, in the amount set forth in Schedule “A”, which shall be available to Participant only in the form of a reimbursement for substantiated Eligible Medical Expenses, as that term is defined in Section 2.12 of this Plan. Any portion of the Allowance that is not used to reimburse substantiated Eligible Medical Expenses incurred in the month during which the Allowance was available shall be carried over and added to the following month’s available allowance.

Reimbursements and/or payments shall only be made for Eligible Medical Expenses incurred during a period of participation in the Plan. Claims for reimbursements of Eligible Medical Expenses must be submitted within one year (12 months) of the date the claim is incurred and in accordance with the Plan Administrator’s claims procedures, as will be communicated to the Participant. The one-year deadline for submitting claims continues to apply even if a Participant terminates coverage under the Plan. Reimbursement shall not be made for any amount that does not qualify as an Eligible Medical Expense, and no Participant or former Participant shall receive any reimbursement which exceeds the amount actually incurred for the expense.

4.2 Funding. The Benefits provided herein shall be paid solely by the County; provided, however, that the County’s payments for each Participant under the Plan shall be limited to the amount of substantiated Eligible Medical Expenses incurred by the Participant under Section 4.1 which are properly submitted for reimbursement by the Participant and shall not exceed the remaining balance in the Participant’s account. Participants do not contribute to the Plan.

4.3 No Vested Right. There is no vested right to a Benefit under the terms of the Plan.

4.4 Participant Accounts. No money shall actually be allocated to any account(s) on behalf of Participants but shall be credited to a separate ledger account in the Participant’s name. Such amounts credited to a Participant’s account shall be used only toward the payment of or reimbursement for Participant’s Eligible Medical Expenses, and only if the Participant applies for reimbursement.

ARTICLE V
PAYMENT OF BENEFITS

5.1 Claims for Benefits. No benefit shall be paid under the Plan unless a Participant has first submitted a written claim for Benefits to the Plan Administrator, or a third party retained to process claims for reimbursement, on a form specified by the Plan Administrator.

5.2 Reimbursement of Eligible Medical Expenses. A Participant must first submit a written claim to receive reimbursement of his or her Eligible Medical Expenses in accordance with Sections 4.1 and 5.3. Reimbursement shall be provided to a Participant within a reasonable period after a qualifying claim for reimbursement is submitted for the actual cost of Eligible Medical Expenses incurred while that individual is a Participant in the Plan and shall not exceed the amount of remaining in the Participant’s account.

5.3 Claims and Appeal Procedures. Claims will be submitted and reviewed in a manner designated by the Plan Administrator in accordance with applicable state and federal laws. Such procedures shall be communicated, in writing, to Participants.

Appeals of adverse benefit determinations will be decided and notice of the decision on appeal shall be given to the Participant (or authorized representative) within a reasonable period of time after the Plan Administrator has received the request for the review on appeal in accordance with applicable state and federal laws, which may apply.

5.4 Claim Run-Out Period and Forfeiture. Upon a Participant's death, any Eligible Medical Expense incurred prior to the date of death shall be eligible for reimbursement within one year (12 months) following the date of death. Any balance remaining in a Participant's account shall be forfeited unless the Surviving Spouse of the Participant is eligible to continue participating in the Plan pursuant to Section 3.4.

5.5 Debit Card Program. Notwithstanding any provision hereunder contemplating a written claim for reimbursement, the County intends to implement a debit card program that allows a Participant to access the funds in his or her account to pay an authorized service provider for Eligible Medical Expenses at the point-of-sale or time of services using a debit card, stored value card, or credit card. Any such program shall satisfy the Code, Treasury Regulations, and guidance issued by the Internal Revenue Service concerning the claims substantiation and adjudication requirements for payments made under an electronic payment card program.

5.6 Carryover of Unused Amounts. In the event that, at the end of the Plan Year, a Participant's account contains funds which were not used during a Plan Year, any such remaining amount shall be carried over to the subsequent Plan Years.

ARTICLE VI PLAN ADMINISTRATION

6.1 Members of Committee. The County Board of Supervisors shall appoint a committee to serve as the Plan Administrator. The Committee will consist of each of the following County officials, or his or her designee: (i) County Executive Officer, (ii) Director of Human Resources, (iii) Auditor Controller, (iv) County Counsel, (v) Treasurer-Tax Collector.

The County Executive Officer, or his or her designee, shall serve as the chair of the Committee. The Treasurer-Tax Collector, or his or her designee, shall serve as the vice-chair of the Committee. No member of the Committee shall receive additional compensation for his or her service on the Committee.

6.2 Operation of the Committee. A majority of the Committee members constitutes a quorum for the transaction of business. All resolutions or other action taken by the Committee will be by majority vote of its members present at any meeting or, without a meeting, by instrument in writing signed by all its members.

The chair of the Committee will appoint a secretary who may, but need not, be a member of the Committee. The Committee may delegate any of its powers or duties among its members or to others as it determines. It may authorize one or more of its members to execute or deliver any instrument or to make any payment on its behalf.

6.3 Powers and Duties of the Committee. The Committee has all powers necessary to administer the Plan except to the extent any such powers are vested in any other fiduciary by the Plan or by the Committee. The Committee may from time to time establish rules for Plan administration, and it has the exclusive right to interpret the Plan and to decide any matters arising in connection with Plan administration and operation. All its rules, interpretations, and decisions will be applied uniformly to all Participants similarly situated and will be conclusive and binding on the County and on Participants to the extent permitted by law. Each Committee member will discharge his or her duties with respect to the Plan solely in the interest of Participants.

6.4 Indemnification of Committee. To the extent permitted by applicable state law, the County shall indemnify and hold harmless the Committee, each member thereof, and any delegate of the Committee who is an employee of the County against any and all expenses, liabilities, and claims, including legal fees, to defend against such liabilities and claims arising out of their discharge in good faith of responsibilities under or incident to the Plan, other than expenses and liabilities arising out of willful misconduct. This indemnity shall not preclude such further indemnities as may be available under insurance purchased by the County or provided by the County under any by-law, agreement or otherwise, as such indemnities are permitted under state law. Payments with respect to any indemnity and payment of any expenses and fees under this Section 6.5 shall be made only from assets of the County and shall not be made directly or indirectly from any assets set aside for benefits payable under the Plan.

6.5 Services to the Plan. The County may contract for legal, actuarial, investment advisory, accounting, clerical, claims administration and other services to carry out the administration of the Plan. The costs of such services and other administrative expenses shall be paid by the County, by Participants, or from assets of a trust established to fund Benefits under this Plan, as shall be determined by the County Board of Supervisors. To the extent permitted by law, the Plan Administrator is entitled to rely on all opinions or other reports furnished by Plan advisors.

6.6 Funding Policy. The County may periodically, at its discretion, review and determine the funding policy of the Plan, with the advice of such experts as the County deems appropriate.

6.7 Nondiscriminatory Operation. The Plan is intended not to discriminate in favor of “highly compensated individuals” (as defined under Section 105(h) of the Code) as to eligibility to participate, contributions and benefits, and to comply in this respect with the requirements of the Code. All rules, decisions and designations by the County and each administrative committee under the Plan shall be made in a manner, and persons similarly situated shall be treated alike.

6.8 Liability of Administrative Personnel. Neither the County, nor any of its employees, nor any provider of services under Section 6.5 herein, shall be liable for any loss due to an error or omission in administration of the Plan unless the loss is due to the gross negligence or willful misconduct of the party to be charged or is due to the failure of the party to be charged to exercise a fiduciary responsibility, if one is owed, with the care, skill, prudence, and diligence under the circumstances then prevailing that a prudent man acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims.

6.9 Use of Electronic Medium for Participant Notices.

(a) Definition of Electronic Medium. “Electronic Medium” means an electronic method of communication between the Plan Administrator (or its designated

representative) and Participant thereby allowing each party to send and receive notices, elections and claims through the same medium. The form of electronic communication permitted by the Plan shall be via electronic mail on the County's network or intranet, through an interactive website, a private e-mail address supplied to the County by the Participant for communication purposes, or any other form of communication that is reasonable based on the then prevailing industry standards. The electronic medium must be designed so that the information provided is no less understandable to the receiving party than a written paper document. The electronic medium shall be designed to alert the Participant, at the time a notice is provided, to the significance of the information in the notice (including identification of the subject matter of the notice), and provide any instructions needed to access the notice, in a manner than is readily understandable. The electronic medium shall be designed to preclude any person, other than the appropriate individual, from making a Participant election or claim, or accessing individual participant account information.

(b) Disclosure and Consent Requirements.

(1) Disclosure Statement. Prior to electronically transmitting any consent or notice to the Participant, the Plan Administrator shall provide a statement which contains the following: (i) informs the Employee of the right to receive a paper document of the notice or other Plan-related material either prior to or after giving consent to electronic transmission; (ii) informs the Participant of the right to withdraw his or her consent at any time and the procedures for withdrawal, including any conditions or consequences arising from such withdrawal; (iii) describes the scope and duration of the consent as it related to various plan transactions; (iv) describes the procedures for updating Participant contact information; and (v) describes the hardware or software requirements needed to access and retain the notice.

(2) Consent. The Plan Administrator shall be exempt from the consent requirements of Section 101(c) of the Electronic Signatures in Global and National Commerce Act (E-SIGN) provided the Electronic Medium used to provide notices and Plan-related material is a medium that the Participant has the effective ability to access and the Employee is advised, each time a notice is transmitted, that he can request to receive the notice in paper form at no charge. The form of Electronic Medium utilized by this Plan shall be through an interactive website requiring the Employee to register an e-mail address for communication purposes.

(3) Changes in Hardware or Software Requirements. In the event of any changes in the hardware or software requirements that will prevent a Participant from accessing the Electronic Medium, the Plan Administrator, or its designated representative, shall provide a statement to each Participant of the changes and the right to withdraw consent to receive electronic delivery of Plan-related materials without consequence.

(c) Participant Claims. The Plan Administrator, or its designated representative, shall be permitted to electronically distribute participant claims by Electronic Medium. Each Participant who is provided with participation or claims information via Electronic Medium will also be informed by the Plan Administrator that he may receive a paper copy of the relevant documents upon request. A participant election will not be treated as being made available to an individual if such individual cannot effectively access the Electronic Medium for purposes of making the claim or election. A claim completed by a Participant via Electronic Medium shall be deemed as being provided in written form so long as the following requirements are satisfied:

(1) The Participant has a reasonable opportunity to review, confirm, modify or rescind the terms of the claim before the claim is submitted; and

(2) The Participant receives, within a reasonable time, a confirmation of the claim either through written paper form or by electronic mail (e-mail).

(d) Timing and Content of Elections and Notices. The provisions of this Section 6.9 shall in no way affect or alter the timing or content requirements applicable to each individual notice or document.

6.10 COBRA. Notwithstanding any provision of this Plan to the contrary, to the extent required by COBRA (as defined in Section 2.5), any Participant in this Plan (or other qualifying beneficiary) whose coverage terminates under the Plan because of a COBRA qualifying event, shall be given the opportunity to continue on a self-pay basis the same coverage that he or she had under the Plan the day before the qualifying event for the periods described in COBRA, subject to all conditions and limitations under COBRA.

ARTICLE VII HIPAA PRIVACY STANDARDS

7.1 Applicability. The provisions of this Section shall apply only to extent any Component Plan constitutes a “health plan” under 45 CFR §160.103 that uses or discloses “protected health information (“PHI”) or “electronic protected health information” (“electronic PHI”) as those terms are defined under 45 CFR §§160 and 164, as amended from time to time (the “HIPAA Privacy Rule”) and 45 CFR §§160, 162, and 164, as amended from time to time (the “HIPAA Security Rule”) (collectively, the “HIPAA Rules”).

7.2 Protection of Individually Identifiable Health Information. The County and the Plan have adopted policies and procedures (“HIPAA Policy”) for the sole and limited purpose of complying with the HIPAA Rules. The manner in which these provisions will be administered shall in no way affect, or be taken into account in determining, the benefits under the Plan with respect to any individual.

7.3 Definitions. The defined terms and phrases used in this Article shall carry the same meaning and intent set forth under the HIPAA Rules, and in some instances may replace the defined terms listed generally in Article II and to the extent of any conflict between the terms set forth herein and those of Article II, the defined terms shall carry the meaning prescribed under the HIPAA Rules.

7.4 Protected Health Information. For purposes of this Article VIII, Protected Health Information (or “PHI”) means information that (a) is created or received by a health care provider, health plan, employer, or health care clearinghouse; (b) relates to the past, present or future physical or mental health or condition of an individual; the provision of health care to an individual, or the past, present or future payment for the provision of health care to an individual; (c) identifies the individual (or for which there is a reasonable basis for believing that the information can be used to identify the individual); and (d) is transmitted or maintained in electronic media or in any other form or medium. PHI excludes education records covered by the Family Educational Rights and Privacy Act, as amended, 20 U.S.C. § 1232g, records described at 20 U.S.C. § 1232g(a)(4)(B)(iv), and employment records held by a covered entity in its role as employer.

7.5 Identity of Plan Sponsor. The County shall be the Plan Sponsor for purposes of the Privacy Rule when performing Plan administration functions or Plan Sponsor functions, when acting on behalf of the Plan with respect to its obligations under the Privacy Rule, and when acting on behalf of the Plan's participants with respect to Participation and Enrollment Information. The Privacy Official shall act for the Plan Sponsor and shall be entitled to delegate its powers and responsibilities in accordance with its usual practices.

7.6 Responsibilities and Undertakings. The Plan Sponsor shall be responsible for making any necessary certifications to the Plan. Such certifications shall be delivered to the Plan's Privacy Official.

7.7 Uses and Disclosures of Protected Health Information.

(a) Certification. The Plan, and any Health Insurance Issuer or Health Maintenance Organization with respect to the Plan, may disclose PHI to the Plan Sponsor only following receipt of the Plan Sponsor's certification that the Plan has been amended in accordance with the requirements of the Privacy Rule.

(b) Plan Administration. The Plan Sponsor shall be permitted to the limited use and disclosure of PHI for purposes of plan administration, including all Payment Activities and health care operations, as permitted under the HIPAA Policy.

(c) Compliance with Privacy Rule. The Plan Sponsor shall be entitled to those uses and disclosures of PHI as permitted by the Privacy Rule to the extent necessary for compliance, including but not limited to any uses and disclosures permitted (1) without permission from an individual; (2) only with explicit or implicit authorization; or (3) because the PHI has been cleansed.

(d) Participation and Enrollment Information. Participation and Enrollment Information may be disclosed as necessary to the Plan Sponsor.

(e) Summary Health Information. Summary Health Information may be disclosed to the Plan Sponsor for the limited purpose of performing Plan Sponsor functions.

(f) Individuals With Access to PHI. The Privacy Official and his or her delegates, if any, are permitted to have access to PHI disclosed to or by the Plan. In addition, the Plan Sponsor shall designate the individual(s) or group(s) of individuals under the direct control of the Plan Sponsor who are permitted to have access to PHI disclosed by or to the Plan.

(g) Limitations on Disclosures of, Access to, and Uses of PHI. PHI may be disclosed from the Plan only for Plan Administration Functions performed on behalf of the Plan, and the other purposes identified in the Plan's HIPAA Policy.

7.8 Health Information Security. In accordance with the HIPAA Rules, the Plan Sponsor shall:

(a) Implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the electronic PHI that is created, received, maintained, or transmitted on behalf of the Plan.

(b) Ensure that adequate separation, as required by the HIPAA Security Rule, is supported by reasonable and appropriate security measures.

(c) Require any agent to whom it provides this information to agree to implement reasonable and appropriate security measures to protect the electronic PHI; and

(d) Report to the Plan any successful unauthorized access, use, disclosure, modification, or destruction of electronic PHI or interference with system operations in an information system containing PHI of which the Plan Administrator becomes aware.

ARTICLE VIII MISCELLANEOUS

8.1 Amendment and Termination. The County may amend or terminate this Plan at any time by action of the County subject to collective bargaining between the parties. The County may amend or modify this Plan retroactively to enable the Plan to provide non-taxable medical expense reimbursement benefits under Section 105 of the Code. No amendment shall deprive any Participant of any benefit to which he or she is entitled under this Plan with respect to contributions previously made, and no amendment shall provide for the use of funds or assets other than for the benefit of Participants, except as may be specifically authorized by statute or regulation.

8.2 Employment Relationship. The Plan shall not be deemed to constitute a contract of reemployment between the County and any Participant or to be a consideration or an inducement for the reemployment of any Participant. Nothing contained in this Plan shall be deemed to give any Participant the right to be retained in the service of the County.

8.3 Coordination with Collective Bargaining Agreements. To the extent that Retired Employees are employed by the County under a bona fide collective bargaining agreement, the terms of this Plan shall be construed in a manner consistent with such collective bargaining agreement unless such a construction would violate applicable law.

8.4 Alienation of Benefits. No benefit under this Plan may be voluntarily or involuntarily assigned or alienated.

8.5 Payments to Beneficiary. Any reimbursement of expenses incurred prior to a Participant's death but payable following the date of death shall be paid to his or her spouse, or, if there is no surviving spouse, to the Participant's estate.

8.6 Facility of Payment. If the County deems any person incapable of receiving benefits to which he or she is entitled by reason of minority, illness, infirmity, or other incapacity, it may direct that payment be made directly for the benefit of such person or to any person selected by the County to disburse it, whose receipt shall be a complete acquittance therefor. Such payments shall, to the extent thereof, discharge all liability of the County.

8.7 Proof of Claim. The Plan Administrator (or its delegate) may require an individual who is offered coverage under the Plan (or who is already covered under the Plan) to furnish reasonable proof of eligibility for the Plan and documentation that is necessary to administer benefits under the Plan.

8.8 Status of Benefits. The County believes that this Plan is written in accordance with Section 105 of the Code and that it provides certain benefits to Participants which are free from Federal income tax under the Code. This Plan has not been submitted to the Internal Revenue Service for approval and thus there can be and is no assurance that intended tax benefits will be available. Any Participant, by accepting a benefit under this Plan, agrees to be liable for any tax plus interest that may be imposed with respect to those Benefits.

8.9 Applicable Law; Venue. The Plan shall be construed and enforced according to the laws of the State of California to the extent not pre-empted by any federal law. Venue shall be in Ventura County.

8.10 Lost Distributees. Any benefit payable hereunder shall be deemed forfeited if the County is unable to locate the Participant to whom payment is due, provided, however, that such benefit shall be reinstated if a claim is made by the Participant for the forfeited benefit.

8.11 Severability. If any provision of this Plan shall be held invalid or unenforceable, such invalidity or unenforceability shall not affect any other provision, and this Plan shall be construed and enforced as if such provision had not been included.

8.12 Heirs and Assigns. This Plan shall be binding upon the heirs, executors, administrators, successors and assigns of all parties, including each Participant.

8.13 Headings and Captions. The headings and captions set forth in the Plan are provided for convenience only, shall not be considered part of the Plan, and shall not be employed in construction of the Plan.

8.14 Multiple Functions. Any person or group of persons may serve in more than one fiduciary capacity with respect to the Plan.

8.15 Source of Payments. The County shall be the sole source of Benefits under the Plan. No Participant shall have any right to, or interest in, any assets of the County except as provided from time to time under the Plan, and then only to the extent of the Benefits which are payable under the Plan to such Participant.

[Signatures Follow on Next Page]

IN WITNESS WHEREOF, the County has caused this Plan to be executed on _____,
2023.

COUNTY:

COUNTY OF VENTURA

By: _____

Name: _____

Title: _____

APPROVED AS TO FORM AND CONTENT:

BEST BEST & KRIEGER LLP

By: _____
Attorney for County

SCHEDULE “A”

**COUNTY OF VENTURA
RETIREE MEDICAL EXPENSE REIMBURSEMENT PLAN**

The monthly Allowance for each Plan Year shall be determined by action of the Board of Supervisors taken prior to the beginning of the Plan Year. The amount of the monthly Allowance for each Plan Year for safety and general employees shall be recorded on this Schedule A.

CERTIFICATION OF COUNTY OF VENTURA TO COUNTY OF VENTURA RETIREE MEDICAL EXPENSE REIMBURSEMENT PLAN

The COUNTY OF VENTURA is the sponsor of the COUNTY OF VENTURA RETIREE MEDICAL EXPENSE REIMBURSEMENT PLAN. The Plan includes health care components within the meaning of the Health Insurance Portability and Accountability Act of 1996 ("HIPAA"). The health care components of the Plan include the following separate group health plans:

❖ Self-funded health reimbursement arrangement

The Plan is a group health plan within the meaning of HIPAA. The Plan and the County of Ventura desire to exchange health information protected under HIPAA for purposes related to administration of the Plan. The County of Ventura, acting in its capacity as plan sponsor of the Plan ("Plan Sponsor") makes the following certifications for purposes of administering the Plan as required by the "Standards for Privacy of Individually Identifiable Health Information," 45 CFR § 164.102 et seq. (the "Privacy Rule"):

The plan document of the Plan incorporates the following provisions and Plan Sponsor agrees to:

- not use or further disclose any protected health information ("PHI") received from the Plan (including any health insurance issuer or HMO with respect to the group health plan) except as permitted or required by the Plan documents or required by law;
- ensure that any agents to whom it provides PHI received from the Plan agree to the same restrictions and conditions that apply to the Plan Sponsor with respect to such information;
- not use or disclose PHI for employment-related actions and decisions;
- not use or disclose PHI in connection with any other benefit plan, program, or arrangement of the County of Ventura except to the extent such other benefit plan, program or arrangement is part of an organized health care arrangement of which the Plan also is a part;
- report to the Plan any use or disclosure of PHI that is inconsistent with the uses and disclosures specified in the Plan of which it becomes aware;
- give individuals access rights to PHI in its possession in accordance with 45 CFR §164.524 and the policies and procedures of the Plan;
- permit individuals to request amendment of their PHI in the Plan Sponsor's possession, and to make any necessary amendments, in accordance with 45 CFR §164.526 and the policies and procedures of the Plan;
- make information available to provide any necessary accounting of disclosures of PHI in accordance with 45 CFR §164.528 and the policies and procedures of the Plan;
- make its internal practices, books, and records relating to the use and disclosure of PHI from the Plan available to the Secretary of the Department of Health and Human Services for purposes of determining the Plan's compliance with the Privacy Rule;

- if feasible, return to the Plan or destroy any PHI from the Plan that it maintains in any form, and retain no copies of the PHI when the PHI is no longer needed for the purpose for which disclosure was originally made. If it is not feasible to return or destroy the PHI, the Plan Sponsor agrees that it shall further limit any uses and disclosures to those purposes that make the return or the destruction of the information not feasible; and
- ensure that adequate separation between the Plan Sponsor and the Plan is established.

IN WITNESS WHEREOF, THE COUNTY OF VENTURA has adopted this Plan and caused this instrument to be executed, effective as June 27, 2023.

ADOPTED:

The Board of Supervisors of the COUNTY OF VENTURA

By _____

ATTEST:

ROSA GONZALEZ
Chief Deputy Clerk of the Board of Supervisors
County of Ventura
State of California

By _____
Chief Deputy Clerk of the Board