

**AMENDMENT NO. 34
TO THE
IAFF MEDICAL EXPENSE REIMBURSEMENT PLAN
OF THE
WASHINGTON STATE COUNCIL OF FIRE FIGHTERS
EMPLOYEE BENEFIT TRUST**

The Board of Trustees of the Washington State Council of Fire Fighters Employee Benefit Trust (the “Trust”) does hereby amend the IAFF Medical Expense Reimbursement Plan, restated effective August 1, 2023 (Dr. 10/04/23), and as amended thereafter (the “Plan”), as follows:

1. **Change to Effective Date of Pre-Tax Premium Reimbursement.** Section 1.11(a) defining “Covered Expenses” for insurance premium payments is revised, effective immediately, to change the effective date for inclusion of insurance premiums paid with pre-tax income as Covered Expenses to “effective for insurance premiums reimbursed by the Plan on or after January 1, 2024.”

2. **Clarification of the Monthly Benefit Level Option that will apply for purposes of calculating the Monthly Benefit Level of the Alternate Payee.** A new subsection 3.2(g)(2) is added to provide an explanation of the Monthly Benefit Level Option that will apply for purposes of calculating the Monthly Benefit Level of the Alternate Payee, as follows, and current subsection 3.2(g)(2) is renumbered as 3.2(g)(3), and any references throughout the Plan are adjusted accordingly, effective December 12, 2023:

“(2) Applicable Monthly Benefit Level Option for Calculating the Monthly Benefit Level of the Alternate Payee. If the Employee or Eligible Retiree has made a valid election to receive one of the Monthly Benefit Level Options set forth under Section 3.2(a) hereof, the Monthly Benefit Level Option so elected shall be used to calculate the actuarially adjusted Monthly Benefit Level of the Alternate Payee. If the Employee or Eligible Retiree has not made a valid election to receive one of the Monthly Benefit Level Options set forth under Section 3.2(a) hereof, Option 1, as set forth under Section 3.2(a)(1) hereof, shall be used to calculate the actuarially adjusted Monthly Benefit Level of the Alternate Payee.”

Approved by the Board of Trustees and effective as stated above.

**For the BOARD OF TRUSTEES,
Washington State Council of Fire Fighters Employee Benefit Trust**

Greg Markley

Trustee

Greg Markley

Print Name

Dennis Lawson

Trustee

Dennis Lawson

Print Name