

SUMMARY OF MATERIAL MODIFICATIONS

**JEFFERSON COUNTY COMMISSION
SALARY ENHANCEMENT PLAN
(THE "PLAN")**

PREMIUM REIMBURSEMENT ACCOUNTS

You have previously been provided with a copy of the Summary Plan Description for the Plan.

Effective October 1, 2014 and due to a new IRS rule, the Plan will no longer be able to provide pre-tax reimbursement of premiums for individual major medical policies.

Please contact Human Resources at (205) 325-5249 if you have any questions.