

**ADOPTION AGREEMENT
FOR THE
WEX HEALTH INC., A WEX COMPANY, ("WEX"), MASTER AND PROTOTYPE
TRANSPORTATION PLAN**

The undersigned Employer adopts the WEX Health Inc., a WEX Company, ("WEX"), Master and Prototype Transportation Plan and elects the following provisions:

EMPLOYER AND PLAN INFORMATION

1. EMPLOYER'S NAME, ADDRESS AND TELEPHONE NUMBER

Name: Township High School District 211

Address: 1750 South Roselle Rd.
Street

Palatine IL 60067
City State Zip

Telephone: 847-755-6600

2. EMPLOYER'S TAXPAYER IDENTIFICATION NUMBER: 36-6004403

3. EFFECTIVE DATE

- a. ☒ The Transportation Plan is a new plan effective as of 01/01/2024.
- b. ☐ The Transportation Plan is an amendment and restatement of an existing plan. The effective date of the amendment and restatement is .

4. PLAN ADMINISTRATOR

- a. ☒ Employer (Use Employer name, address and telephone number).
- b. ☐ Use name, address and telephone number below:

Name:

Address:
Street

City State Zip

Telephone:

Taxpayer Identification Number (if applicable):

5. PLAN YEAR

The Plan Year shall end on:

- a. ☒ December 31
- b. ☐ The last day of the month of .

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6. TYPE OF EMPLOYER ENTITY

The Employer listed in Item 1 of this Adoption Agreement is:

- a. ☐ S Corporation (2% shareholders and certain family members not eligible)
- b. ☐ C Corporation
- c. ☐ Partnership (partners not eligible)
- d. ☐ Sole Proprietorship (self-employed not eligible)
- e. ☒ Government Entity or Church
- f. ☐ Non-Profit Organization
- g. ☐ Limited Liability Company (members not eligible)

7. AFFILIATED EMPLOYERS

The following Affiliated Employers (i.e., entities within the Employer's controlled group under IRC Section 414) will adopt this Transportation Plan as Participating Employers:

- a. ☒ N/A
- b. ☐ Name and Taxpayer Identification Numbers of Affiliated Employer(s):
 - 1. _____
 - 2. _____
 - 3. _____
 - 4. _____

TYPE OF TRANSPORTATION PLANS

8. TRANSPORTATION PLAN CLASSIFICATION – TRANSIT AND VAN POOL BENEFITS

The Transportation Plan shall consist of the following Transit and Van Pool Benefits (*check all that apply*).

- a. ☒ **Terminal Restricted Debit Card.**

The debit card is restricted to be used only at terminals where transit passes can be purchased. This option must be used for any transit system that has a smartcard that is readily available under applicable Internal Revenue Service guidance.

This item applies to –

- 1. ☒ All Employer locations, or
- 2. ☐ Only the following Employer locations (*list all applicable locations*):

- b. ☐ **WEX Smart Commute**

This option is available for Eligible Employees who use Transit Authorities offered through and integrated with Smart Commute. The Employer will use Smart Commute at the following Employer locations –

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c. ☒ **Cash Reimbursement**

Transit expenses will be reimbursed when Eligible Employees provide proper written substantiation of eligible expenses. This Item 8(c) can only be used in locations where transit passes (including smart cards and terminal restricted debit cards) are not readily available under applicable Internal Revenue Service guidance.

By selecting this Item 8(c) the Employer is confirming that transit passes (including smart cards and a terminal restricted debit card) are not readily available under applicable Internal Revenue Service guidance in the locations for which Cash Reimbursement will be used.

This Item applies to –

1. ☒ All Employer locations, or
2. ☐ Only to the following Employer locations (*list all applicable locations*):

9. TRANSPORTATION PLAN CLASSIFICATION – PARKING BENEFITS

The Transportation Plan shall consist of the following Parking Benefits (*check all that apply*).

a. ☐ **Merchant Category Code (MCC) Debit Card with Substantiation**

The debit card is restricted to be used only at certain merchants. Eligible Employees will be required to provide written substantiation to prove that the items purchased with the card satisfy the qualified parking requirements of applicable Internal Revenue Service guidance.

This Item applies to –

1. ☐ All Employer locations, or
2. ☐ Only the following Employer locations (*list all applicable locations*):

b. ☐ **WEX Smart Commute**

This option is available for Eligible Employees who use Transit Authorities offered through and integrated with Smart Commute. The Employer will use Smart Commute at the following Employer locations –

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c. ☐ **Cash Reimbursement**

Qualified parking expenses will be reimbursed when Eligible Employees provide proper written substantiation of eligible expenses, based on the requirements of applicable Internal Revenue Service guidance.

This Item applies to –

1. ☐ All Employer locations, or
2. ☐ Only the following Employer locations (*list all applicable locations*):

ELIGIBILITY REQUIREMENTS

10. ELIGIBLE EMPLOYEES

- a. ☒ All employees are eligible – no exclusions.
- b. ☒ All employees are eligible except for the following (*select all that apply*):
 1. ☐ Union employees
 2. ☐ Non-resident aliens
 3. ☒ Leased employees
 4. ☒ Part-time employees scheduled to work less than 20 hours per week.
 5. ☐ Other: _____

11. WAITING PERIOD

Any Eligible Employee will be eligible to participate in the Transportation Plan upon satisfaction of the following waiting period:

- a. ☒ Date of hire or attainment of Eligible Employee status (no waiting period)
- b. ☐ _____ years after date of hire
- c. ☐ _____ months after date of hire
- d. ☐ _____ days after date of hire
- e. ☐ Other: _____

12. EFFECTIVE DATE OF PARTICIPATION

An Eligible Employee who has satisfied the eligibility and waiting period requirements of Items 10 and 11 will become a Participant on:

- a. ☒ the day on which such requirements are satisfied.
- b. ☐ the first day of the month coinciding with or next following the date on which such requirements are satisfied.
- c. ☐ the first day of the calendar quarter coinciding with or next following the date on which such requirements are satisfied.
- d. ☐ the first day of the pay period coinciding with or next following the date on which such requirements are satisfied.

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e. ☐ Other: _____

BENEFITS

13. TRANSPORTATION CONTRIBUTIONS BY EMPLOYER

The Employer will contribute to each Participant's Transportation Account the following amount based on the frequency selected:

a. Employer Contributions

1. ☒ Not Applicable – No Employer Contributions
2. ☐ \$_____ per Participant
3. ☐ _____ % of compensation per Participant
4. ☐ Discretionary amount determined by the Employer and communicated to Participants by the Employer each Plan Year.
5. ☐ Other: _____

Note: The definition of "compensation" in Item 14.a.3. above is determined by the Employer and communicated to Participants by the Employer.

b. Frequency of Employer Contributions

1. ☒ Not Applicable – No Employer Contributions
2. ☐ 100% at the beginning of the Plan Year.
3. ☐ At the beginning of each month
4. ☐ At the beginning of each pay period
5. ☐ Other: _____

c. Purpose of Employer Contributions

1. ☒ Not Applicable – No Employer Contributions
2. ☐ Contributions applicable to transit benefits.
3. ☐ Contributions applicable to parking benefits.

Note: Employer contributions for transit and parking benefits are no longer deductible by an Employer for Federal income tax purposes. Such contributions may be deductible by an Employer for state and/or local income tax purposes. Employers should consult with their legal or tax advisors regarding deductibility of Employer-paid transit and parking benefits.

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14. TRANSPORTATION CONTRIBUTIONS BY EMPLOYEES

Eligible Employees may contribute to the Transportation Plan as follows (*check all that apply*).

- a. ☒ Salary Reduction – Pre-Tax Contributions
- b. ☐ After-Tax Contributions

Note: Salary Reduction Contributions are set at an amount sufficient to cover a Participant's benefit elections, subject to the applicable monthly IRS limit. If after-tax contributions are selected, the excess election amount over the applicable monthly IRS limit will be on an after-tax basis. After-tax contributions are not eligible for use with Smart Commute.

15. CLAIMS FOR REIMBURSEMENT

Claims for reimbursement must be submitted within the following time frames –

- a. ☒ 180 days following when the expense is incurred (*insert number of days but not greater than 180 days*)

AND,

For Participants who terminate employment, will a different filing deadline apply?

- b. ☒ Yes, 90 days following termination of employment (*insert number of days but not greater than 180 days*)
- c. ☐ No

16. CARRY FORWARD

Amounts not used by the end of each calendar month shall automatically carry forward to the next calendar month.

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This Adoption Agreement may be used only in conjunction with the WEX Master and Prototype Transportation Plan. This Adoption Agreement and the WEX Master and Prototype Transportation Plan Document shall together be known as the Transportation Plan.

Township High School District 211
Name of Employer

By: Lauren Hummel

Printed Name: Lauren Hummel

Title: Chief Operating Officer

Signature Date: 11-14-2023