

CITY OF LINCOLN / LANCASTER COUNTY  
POST EMPLOYMENT HEALTH PLAN OVERVIEW  
(PEHP)

The Post Employment Health Plan is available for some City of Lincoln and Lancaster County positions. The purpose of the “PEHP” plan is to provide post employment medical/health benefits for certain employees upon their separation from employment. The following is a brief overview of the plan.

Eligibility

Employees are eligible to participate in the Plan if (a) you are employed by an Employer who has entered into a participation agreement with the Plan and/or (b) you are eligible under the terms of the collective bargaining agreement between your Employer and the Union representative.

Each employee shall become a participant on the first day of the month following the (a) date in which you became an eligible employee or (b) the effective date of your Employer’s participation agreement.

Contributions

**Employer Contributions** - The Employer will contribute to the Plan on behalf of each participant an amount specified in the Employer’s participation agreement or Collective Bargaining Agreement to fund a post-employment health plan reimbursement account(s) for unreimbursed qualifying medical care expenses and/or health care insurance premium reimbursements.

**Individual Accounts for Contributions** - The account will consist of Employer contributions, investment returns and any forfeitures allocated to your account. Depending upon how your employer has elected to fund the Plan, two types of sub-accounts have been established to accept contributions.

\* Universal Reimbursement Account (05)

Funded ongoing with equal dollar contributions per employee.  
***Reimbursements may be made for any qualified health care expenses.***

\* Insurance Premium Reimbursement Account (06)

Funded ongoing with a percentage of salary or with compensated absences such as accrued sick and/or vacation leave from each employee.  
***Reimbursements may only be used for qualified medical insurance premium expenses.***

Allocation of Contributions - You may elect to have your employer contributions directed to the investment option of your choice. All deposits will be made to the most conservative investment option until you change them. Changes to allocations can be made by phone at 1-877-677-3678 or via the Internet at [www.NRSFORU.com](http://www.NRSFORU.com).

Exchange of Investment Balances - You may move all or part of your account balance from one investment option to another, by calling 1-877-677-3678 or via the Internet at [www.NRSFORU.com](http://www.NRSFORU.com). You will need to establish a Personal ID Number (PIN) and enter the information.

Note: if you have both the Universal and the Insurance Premium Reimbursement Accounts, you will need to make investment changes and funding allocation changes for each account.

### Benefits

After you have separated from employment you may submit for reimbursement for qualifying medical or health care expenses incurred by you, your spouse or qualified dependents after your termination from service. (Qualified Dependents are those who you claim for federal income tax purposes). Only expenses that are incurred after your separation from service qualify for reimbursement.

Examples are:

#### Universal Account (05)

- Medical Copays or Deductibles
- Eye Care Including Exams, Glasses and Contact Lenses
- Routine Physical Exams
- Dental Care Expenses
- Hearing Care, Including Examinations and Hearing Aids
- Prescription Drugs
- Medical Insurance Premiums

#### Insurance Premium Account (06)

- Health Care Premiums
- Medicare "B" Premiums
- Medicare Supplements
- Eyecare Policy Premiums
- Dental Care Policy Premiums
- Prescription Drug Policy Premiums
- Long Term Care Premium Expenses