

DEC 11 2013

THE LANCASTER COUNTY, NEBRASKA EMPLOYEES RETIREMENT PLAN  
(January 1, 2009 Restatement)

SECOND AMENDMENT

THIS AMENDMENT is adopted for purposes of amending the Plan in accordance with Neb. Rev. Stat. §23-1118(c) and applicable guidance, if any. To the extent the provisions of the Plan are inconsistent with the provisions of this Amendment, the provisions of this Amendment shall be controlling.

Capitalized terms used in this Amendment refer to those terms as used in the Plan.

1. Effective July 1, 2012, Section 3.2 of the Plan is amended to provide as follows:

**3.2 Participant Contributions**

An Employee who has met the eligibility requirements described above shall as a condition of the employment with the Employer be required to make Participant Contributions to the Plan and shall execute and complete all enrollment or application forms required by the Employer with respect to the Plan. The amount of an Employee's Participant Contributions shall be 5.2 percent of his Compensation, excluding Compensation earned by the Employee prior to becoming an Eligible Employee. An amount equal to the amount of such Participant Contributions shall be withheld from the Employee's Compensation each bi-weekly period and contributed to the Plan. Participant Contributions are "picked up" by the Employer and treated as employer contributions in accordance with Code Section 414(h)(2). A Participant's vested interest in his Participant Contributions Sub-Account shall at all times be 100 percent.

Notwithstanding the foregoing, effective on and after July 1, 2012, the amount of the Participant Contribution made on behalf of an Employee whose employment is covered by a collective bargaining agreement and who was hired on or after July 1, 2012 shall be determined in accordance with the applicable collective bargaining agreement. The amount of the Participant Contribution made on behalf of an Employee whose employment is not covered by a collective bargaining agreement and who was hired on or after July 1, 2012 shall be determined by the Employer, in its discretion.

2. Effective July 1, 2012, Section 6.2 of the Plan is amended to provide as follows:

**6.2 Amount and Allocation of Employer Contributions**

The Employer shall make an Employer Contribution to the Plan for the Contribution Period on behalf of each of its Eligible Employees who has satisfied the requirements to receive an allocation of Employer Contributions under this Article. The amount of the Employer Contribution shall be 150% of the amount of such Eligible Employee's Participant Contributions under the Plan for such Contribution Period.

Notwithstanding the foregoing, for employees hired on and after July 1, 2012, the amount of the Employer Contribution made on behalf of an Employee whose employment is covered by a collective bargaining agreement shall be determined in accordance with the applicable collective bargaining agreement. The amount of the Employer Contribution made on behalf of an Employee whose employment is not covered by a collective bargaining agreement shall be determined by the Employer, in its discretion, subject to the provisions of Neb. Rev. Stat. §23-1118, as amended.

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EXECUTED at Lincoln, Nebraska,  
this 17<sup>th</sup> day of December, 20 13.

LANCASTER COUNTY

By: [Signature]  
Title Larry Hudkins, Chair

DEC 11 2013

***Summary of Material Modifications***  
***to***  
***Lancaster County, Nebraska Employees Retirement Plan***

*This Summary of Material Modifications updates the Summary Plan Description for the Plan (employee booklet) that was previously distributed to you. This summary should be kept with your current booklet until an updated booklet is distributed to you.*

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*The following section of your employee booklet has been updated to describe changes in the Plan that are effective **July 1, 2012**. This updated section replaces the current section of your employee booklet:*

**YOUR CONTRIBUTIONS**

\* \* \*

***Participant Contributions***

If you are in an "eligible class" (as described in **ELIGIBILITY TO PARTICIPATE: Eligibility Requirements**) and have satisfied the age and service requirements described in **ELIGIBILITY TO PARTICIPATE: Eligibility Requirements**, you are required to make Participant Contributions to your Account. For pay periods beginning before July 1, 2012, the amount of your Participant Contribution was equal to 5.2% of your Compensation.

For pay periods beginning on or after July 1, 2012, if you are a union employee, the amount of your Participant Contribution will be determined in accordance with your collective bargaining agreement. If you are not a union employee, the amount of your Participant Contribution will be determined by the Employer, in its discretion.

Participant Contributions are "picked up" by the Employer and are treated as employer contributions in accordance with Code Section 414(h)(2). Compensation you earned before you first became eligible to participate in the Plan will be excluded in determining the amount of the Participant Contributions.

Your Participant Contributions are subject to all the terms and conditions of the Plan and are only distributable to you under the terms of the Plan.

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*The following section of your employee booklet has been updated to describe changes in the Plan that are effective **July 1, 2012**. This updated section replaces the current section of your employee booklet:*

## **EMPLOYER CONTRIBUTIONS**

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### ***Employer Contributions***

Prior to July 1, 2012, the Employer contributed an amount up to 150% of the amount of your Participant Contributions to your Account under the Plan for the Plan Year as an Employer Contribution.

For bargaining unit employees hired on or after July 1, 2012 the amount of your Employer Contribution will be determined in accordance with your collective bargaining agreement. If you are not employed in a position covered by a collective bargaining agreement, and were hired on or after July 1, 2012, the amount of your Employer Contribution will be determined by the Employer, in its discretion, subject to the provisions of Neb. Rev. Stat. §23-1118, as amended.

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