

MARTIN COUNTY BOARD OF COMMISSIONERS

RESOLUTION 2026-09

**A RESOLUTION OF THE MARTIN COUNTY BOARD OF COMMISSIONERS
FOR THE ADOPTION OF THE MARTIN COUNTY CAFETERIA PLAN**

WHEREAS, The Martin County Board of Commissioners ("Commissioners ") have sought to develop the Martin County Flexible Benefits Plan, effective December 31, 2025; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Martin County, Indiana as follows:

1. That the form of the Cafeteria Plan, as authorized under Section 125 of the Internal Revenue Code of 1986, presented to the Commissioners is hereby adopted and approved and that the proper officers of Martin County Indiana are hereby authorized and directed to execute and deliver to the Plan Administrator one or more copies of the Plan.
2. That the Plan Year shall be for a period beginning December 31, 2025 and ending December 30, 2026.
3. That Martin County shall contribute to the Plan amounts sufficient to meet its obligation under the Cafeteria Plan, in accordance with the terms of the Plan Document and shall notify the Plan Administrator to which periods said contributions shall be applied.
4. That the proper officers of Martin County Indiana shall act as soon as possible to notify employees of the adoption of the Cafeteria Plan by delivering to each Employee a copy of the Summary Plan Description presented to this meeting, which form is hereby approved.
5. The Commissioners certify that attached hereto as Exhibits A and B respectively are true copies of the Plan Document, and Summary Plan Description for Martin County's Flexible Benefits Plan approved and adopted in this resolution.

Passed and adopted this 3d day of February, 2026.

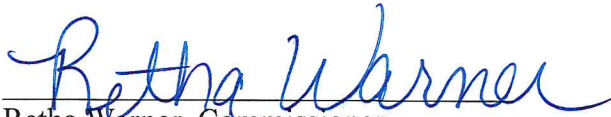
**BOARD OF COMMISSIONERS OF
MARTIN COUNTY, INDIANA**



Paul R. George, President

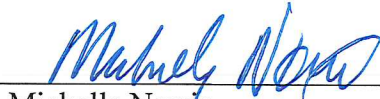


Aaron C. Summers, Commissioner



Retha Warner, Commissioner

ATTEST:



Michelle Norris
Martin County Auditor