

**CERTIFICATION
OF
HEALTH SAVINGS ACCOUNT ELIGIBILITY**

If you enroll in a high deductible health plan option, you may make contributions to a health savings account ("HSA") so long as the total contributions do not exceed the maximum annual contribution limits that apply to you. These contribution limits are discussed in Internal Revenue Service ("IRS") publication 969 which can be accessed on the IRS website (www.irs.gov). You can elect to have your contributions deducted directly from your payroll by completing this form. Employee contributions may be processed on a pre-tax basis through the Landrum Professional Employer Service Flexible Benefits Plan ("Flexible Benefits Plan"). In the alternative, you can send a separate check to the HSA provider.

Your worksite employer (the "Employer") may elect to make a contribution to an HSA ("HSA") on behalf of employees who (1) enroll in the high deductible health plan option, (2) are eligible to establish an HSA and (3) take the necessary steps to establish an HSA. For administrative convenience, the Employer will make HSA contributions for eligible employees by direct deposit.

If you enroll in the high deductible health plan option, the Employer will contribute \$_____, for each pay period to an HSA that you establish. The employer contributions will be made to your HSA within a reasonable period of time following each pay period. Employer contributions will cease as of the first month that the Employer receives notice that you cease to meet the eligibility requirements. Please note that any required employer contributions will not be made until you take the necessary steps to establish your HSA.

I wish to contribute \$_____, for each pay period.

In order to be eligible to establish an HSA, you must be covered under a high deductible health plan. In order to be eligible to elect to make contributions under the Flexible Benefits Plan the following must be true and you must be covered under the high deductible health plan sponsored by the Employer. By establishing an HSA and accepting employer contributions, you are certifying that you:

- (1) cannot be claimed as another person's tax dependent;
- (2) are not entitled to Medicare;
- (3) do not have any health coverage other than high deductible health plan coverage except as otherwise permitted as discussed in IRS publication 969 which can be accessed on the IRS website (www.irs.gov); and
- (4) if you are married, your spouse does not have any non-high deductible health plan coverage that covers you (including any flexible spending account plan).

By signing below, you are certifying that you are eligible to contribute to an HSA. You are responsible for notifying the Employer if you become ineligible to receive HSA contributions.

Account Number

Bank Name

Routing/Transit Number

Employee Name

SSN#

Date

AUTHORIZATION AGREEMENT FOR AUTOMATIC DEPOSITS
Landrum Professional Employer Services, Inc.
YOU ARE RESPONSIBLE FOR ENSURING FUNDS HAVE BEEN POSTED TO YOUR
ACCOUNT PRIOR TO WRITING CHECKS.

I hereby authorize LANDRUM PROFESSIONAL to initiate credit entries and to initiate, if necessary, debit entries and adjustments for any credit entries in error to my account.

Landrum Professional offers Direct Deposit, or more appropriately, Automatic Deposit, as a benefit to employees. Here's how it works. You complete the authorization agreement above, which tells us the name of your bank and your account information. Your money is deposited by a national network of automated clearing houses (ACH's) your HSA account.. It takes up to three (3) business days for the ACH to deposit your money into your account. Therefore, money is guaranteed available to you by the third day after payroll is processed. NOTE: Bank holidays could cause an additional day delay. Please confirm that the funds have been posted to your account before withdrawal. You are responsible for ensuring the accuracy of all deposits and notifying us of any direct deposit errors within thirty (30) days of the date of the deposit. If faxing this form, fax to 850-476-2177. This election is to remain in full force and effective until Landrum Professional has received written notification from you or your employer of its change, suspension or termination.

If you have any questions regarding Automatic Deposits, please call Landrum Professional's Benefit Department at (850) 476-5100, or (800) 888-0472.