

**APPENDIX M**  
**MEDICARE SECONDARY PAYER - SMALL EMPLOYER EXCEPTION**

By executing this Appendix M to its Welfare Benefit Plan, the Employer declines the small employer exception under such Plan to the extent provided below. This Appendix is part of and is subject to the provisions of the Employer's Welfare Benefit Plan. This Appendix is effective as of the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

**M1.1 Small Employer Exception Election Declined.** (Check box if applicable.)

- Employer declines to make the small employer exception election (relating to the 20-employee threshold for coordination of benefits for the working aged with Medicare) described in Plan Section 4.2.

**IN WITNESS WHEREOF**, the Plan Sponsor has hereunto caused this Appendix to the Plan to be signed by its authorized undersigned officer as of the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
[Typed Name of Plan Sponsor]

By: \_\_\_\_\_

Title: \_\_\_\_\_

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