FIRST AMENDMENT  
TO THE  
BOWDOIN COLLEGE OUT-OF-POCKET EXPENSES REIMBURSEMENT PLAN  

The Bowdoin College Out-of-Pocket Expenses Reimbursement Plan (HRA) (the “Plan”)  
was effective as of January 1, 2009. The Plan is hereby amended in the following respects:  

1. The terms used in this Amendment shall have the meanings set forth in the Plan  
   unless the context indicates otherwise.  

2. Eligibility Requirements. Notwithstanding any provision of the Plan to the contrary,  
   to be eligible to participate in the Plan an Employee must be enrolled in the Bowdoin College  
PPO Health Plan and his or her Base Salary must be $43,000 or less per year. Both full-time and  
part-time employees who meet these requirements are eligible.  

3. Schedule of Benefits. The Plan will reimburse 100% of an Eligible Employee’s  
deductible amount(s) and copayments under Bowdoin College’s Health Plan, to a maximum of  
$375.  

4. Opt Out Provision. Notwithstanding any provision of the Plan to the contrary, an  
Eligible Employee is permitted to permanently opt out of and waive future reimbursements from  
the Plan at least annually. Further, upon termination of employment an Eligible Employee is  
permitted to permanently opt out of and waive future reimbursements, to the extent available,  
from the HRA.  

5. This Amendment shall be effective as of January 1, 2014, except as otherwise stated  
in the individual provisions hereof.  

IN WITNESS WHEREOF, the Employer has caused this Amendment to be executed this  

Bowdoin College  
By [Signature]  
Its Senior Vice President for Finance and Administration  
& Treasurer