

RESOLUTION #21-26

TEMPORARY CHANGES TO HEALTH AND DEPENDENT CARE FSA AS ALLOWED BY THE CONSOLIDATED APPROPRIATIONS ACT OF 2021. **FLEXIBLE BENEFIT PLAN AMENDMENT**

1.1 Adoption and effective date of Amendment.

The Employer adopts this Amendment to the Section 125 Cafeteria Plan ("Plan") to reflect a change in plan design.

1.2 The Employer and plan sponsor intend this Amendment as good faith compliance with the Plan provision. This Amendment shall be effective on or after the date the Employer elects in Section 2.1 below.

1.3 Supersession of inconsistent provisions. This Amendment shall supersede the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this Amendment.

ARTICLE II

TEMPORARY CHANGES TO HEALTH AND DEPENDENT CARE FSA ACCOUNTS AS ALLOWED BY THE CONSOLIDATED APPROPRIATIONS ACT OF 2021.

2.1 Effective Date. This Amendment is effective as of 1/1/2021

2.2 Change of Plan Design. Notwithstanding any provision contained in this Flexible Benefit.

2.3 Plan to the contrary, the change to allow certain eligible unreimbursed medical items for reimbursement:

New Plan Design:

To allow the following temporary changes to this Employer Section 125 Cafeteria Plan to provide additional flexibility for participants to access funds in light of the COVID-19 Pandemic that allows temporary changes to The Plan's Carryover rules, qualifying child limits under dependent care FSA's, midyear election changes and post termination reimbursements as listed below:

FSA Mid-year Election Changes:

1. Health FSA or DCAP election changes (including revocations, increases, decreases, or new elections.) These additional election changes are permitted regardless of whether the basis for the change otherwise meets the requirements of the IRS permitted election change regulations, and regardless of whether the change has been requested because of the COVID outbreak. The relief is limited to flexible spending arrangements.

The following rules apply: