

RESOLUTION #21-27
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

MAXIMUM DEPENDENT CARE FSA CONTRIBUTION FOR 2021

2.1 Effective Date. This Amendment is effective as of May 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 for a temporary increase in dependent care elections for calendar year 2021.

New Plan Design: To allow a temporary increase in the Maximum IRS limit for dependent care elections for 2021 only:

This Plan amendment allows for a TEMPORARY increased limit in Dependent Care FSA for 2021 as allowed by the American Rescue Plan Act of 2021 passed by congress and signed into law March 11, 2021 and effective 5/1/2021 Single filers can contribute up to \$5,250 (increased from \$2,500) and married couples filing jointly can contribute up to \$10,500 (increased from \$5,000). Election changes cannot be retroactive. These limits apply to plan year starting 1/1/2021 and ending 12/31/2021.

This Amendment has been executed this 28th Day of September 2021.

Name of Employer: Emmet County

By:


Chair, Jeff Quastad

Attest:


Auditor, Amy M. Sathoff