

CERTIFICATE OF ADOPTING RESOLUTION

The undersigned authorized representative of **Big Walnut Local School District** (the Employer) hereby certifies that the following resolution was duly adopted by Employer on _____, and that such resolution has not been modified or rescinded as of the date hereof;

RESOLVED, this Amendment to the Big Walnut Local School District Cafeteria Plan is hereby approved and adopted and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Plan Administrator the Amendment and to take any and all actions as it may deem necessary to effectuate this resolution.

The undersigned further certifies that attached hereto is a copy of the Amendment approved and adopted in the foregoing resolution.

Date: _____

Signed: _____

[print name/title]

SUMMARY OF MATERIAL MODIFICATIONS

for the

Big Walnut Local School District Cafeteria Plan

I

INTRODUCTION

This is a Summary of Material Modifications regarding the **Big Walnut Local School District Cafeteria Plan** ("Plan"). This is merely a summary of the most important changes to the Plan and information contained in the Summary Plan Description ("SPD") previously provided to you. It supplements and amends that SPD so you should retain a copy of this document with your copy of the SPD. If you have any questions, contact the Administrator. If there is any discrepancy between the terms of the Plan, as modified, and this Summary of Material Modifications, the provisions of the Plan will control.

II

SUMMARY OF CHANGES

This amendment is effective **January 1, 2020**.

You may now request reimbursement for the purchase of "over the counter" drugs without a prescription.

You may now request reimbursement of the purchase of menstrual care products, including tampons, pads, and other products.

You may now request reimbursement of telehealth services.

You may now request reimbursement for the purchase of personal protective equipment, such as masks, hand sanitizer, sanitizing wipes and any other equipment for the primary purpose of preventing the spread of COVID-19.

For the 2020 and 2021 Plan Year only, you may carryover the full amount left in your Health Care Flexible Spending Account and the full amount left in your Dependent Care Flexible Spending Account. This means that amounts you did not use during the 2020 Plan Year in each Flexible Spending Account can be carried over to the same Flexible Spending Account for the 2021 Plan Year and used for expenses incurred in the 2021 Plan Year, and amounts you did not use in the 2021 Plan Year in each Flexible Spending Account can be carried over to the same Flexible Spending Account for the 2022 Plan Year and used for expenses incurred in the 2022 Plan Year. You can only carry over amounts if you participate in the respective Plan for the next Plan Year. This amount will be adjusted in future Plan Years.

Unless your Health Flexible Spending Account (FSA) is a limited purpose flexible spending account, you may not contribute to a Health Savings Account (HSA) during the carryover period. You may change from a general-purpose health FSA to a limited purpose FSA to be covered by an HSA. You may also change from a limited purpose FSA to a general-purpose health FSA. If you change to a different type of FSA, you can only be reimbursed for Medical Expenses which are incurred after the date of the change and which are reimbursable from that type of FSA.