

AMENDMENT # 1

TO: BERRIEN REGIONAL EDUCATION SERVICE
AGENCY, G-731

AMENDMENT TO THE CAFETERIA PLAN

IT IS UNDERSTOOD AND AGREED THAT THE FOLLOWING MODIFICATIONS SHALL BE MADE:

Effective January 1, 2020:

1. Under the **MEDICAL REIMBURSEMENT PROGRAM** section, the following shall be added to the Description of Benefits – Medical Care subsection:

Menstrual-Care Products. Tampons, pads, liners, cups, sponges, or similar products used by individuals with respect to menstruation or other genital-tract secretions.

2. Under the **MEDICAL REIMBURSEMENT PROGRAM** section, the Description of Benefits – Medical Care subsection, the Over-the-Counter Drugs and Medicines item shall be revised as follows:

Over-the-Counter Drugs and Medicines. Over-the-counter drugs and medicines, regardless of whether prescribed by a physician.

3. Under the **MEDICAL REIMBURSEMENT PROGRAM** section, the following shall be deleted from the Description of Benefits – Excluded Expenses subsection:

Non-prescription Drugs and Medicines. All non-prescription drugs and medicines unless specifically prescribed by a physician or if the drug is insulin.

Effective March 1, 2020:

4. Under the **ELIGIBILITY AND PARTICIPATION** section, the Special Rules for Participants Taking Non-FMLA Leaves subsection shall be revised as follows:

The rules contained in section 3.9 shall also apply to a Participant who takes a non-FMLA approved leave of absence, is on furlough, or is temporarily laid off.

5. In accordance with guidance issued by the U.S. Department of Labor and the U.S. Department of Treasury (Joint Notice and Disaster Relief Notice 2020-01), applicable deadlines mandated by the Plan will be extended in response to the COVID-19 pandemic from March 1, 2020 until 60 days after the announced end of the National Emergency Period (Outbreak Period). Specifically, the Plan shall disregard the Outbreak Period when calculating these deadlines.

Effective the 2019-20 Plan Year:

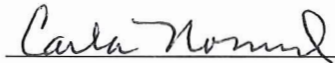
6. Pursuant to IRS Notice 2020-29, a Participant may be reimbursed for Qualifying Medical Expenses under the Medical Reimbursement Program or Dependent Care Expenses under the Dependent Care Reimbursement Program incurred through the end of calendar year 2020 for the Plan Year that ends on June 30, 2020.

Effective beginning the 2020-21 Plan Year (and all subsequent Plan Years):


7. Pursuant to IRS Notice 2020-33, the maximum amount that may be carried over to a subsequent Plan Year under the Medical Reimbursement Program shall be an amount equal to 20 percent of the Dollar Limit for the current Plan Year in accordance with Code Section 125(i).

All other provisions of the Plan shall remain in effect and unchanged.

IN WITNESS WHEREOF, the undersigned has caused this amendment to be duly adopted and effective as of the dates stated herein.



Witness



BERRIEN REGIONAL EDUCATION
SERVICE AGENCY