

**PLAN DOCUMENT AMENDMENT**  
**AMENDMENT TO THE**  
**CAFETERIA PLAN**

This Amendment to the Cafeteria Plan is adopted by (the "Employer"), effective as of the date set forth herein.

WITNESSETH:

WHEREAS, the Employer maintains the Cafeteria Plan (the "Plan"), and as such Plan is currently in effect, and desires to amend the Plan as listed;

Mississippi State University hereby adopts the Flexible Benefit Cafeteria Plan and hereby amends and agrees to be bound by all of the terms, provisions, conditions and limitations of this Plan Document. The plan hereby adopts these measures as allowed under the American Rescue Plan Act of 2021 (ARPA), H.R. 1319

Effective March 24, 2021, the following Articles of the Plan Document are hereby amended as follows:

Article I, Adoption Agreement, with respect to Section 1.10 Benefit Plan(s) or Policy(s) item C., has been temporarily amended as follows:

- C. The Dependent Care Spending Account Plan is intended to qualify as a Code §129 dependent care assistance plan. The maximum amount of reimbursement permitted pursuant to the Dependent Care Spending Account Plan, shall be \$10,500 for filing a single return or a joint return per family unit, per calendar year, or \$5,250 for a married individual filing a separate return.

*This Plan hereby adopts the ARPA COVID-19 options listed herein, and therefore amends this Plan and agrees to be bound by all terms, provisions, conditions and limitations as listed in this Section 125 Cafeteria Plan Document. The above plan amendments are temporary and will end on December 31, 2021, unless amended.*

*Please insert this page in your Plan Document.*