

# 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.

Effective January 12, 2021, the following Articles of the Plan Document are hereby amended as follows:

Article IV, Benefit Elections, Section 4.04, Change of Election during the Plan Year, item (a). Temporary Consolidated Appropriations Act (CAA) of 2020. Guidance for mid-year election changes.

Section 4.04 Change of Election During the Plan Year., to include (I)., *Changes under a Cafeteria Plan due to mid-year elections made during calendar year 2021, due to CAA;*

*Mid-year elections made during calendar year 2021, shall permit employees who are eligible to make a one-time salary reduction contribution. The change must incur prior to September 30, 2021. The following will be allowed.:*

*(1) revoke an election, decrease or increase an existing election applicable to the Unreimbursed Medical Spending Accounts, on a prospective basis; and*

*(2) revoke an election, decrease and increase an existing election applicable to the Dependent Care Spending Accounts, on a prospective basis.*

No Participant shall be allowed to reduce his/her election for Unreimbursed Medical, and/or Dependent Care Spending Reimbursement Account to a point where the annualized contribution for such benefit is less than the amount already deposited or reimbursed.

Section 4.05., will be amended as follows; Spending Account Benefit Period. Plans with the period of coverage that includes Unreimbursed Medical and has the two (2) and a half ( $\frac{1}{2}$ ) months Grace Period; (a period not to exceed beyond the fifteenth (15) day of the third (3<sup>RD</sup>) calendar month), will now include Dependent Care Spending Accounts and will have the option to request for reimbursement for unused amounts remaining in the Plan(s), respectively incurred through 31<sup>st</sup> Day of December, 2021, as allowed by CAA.

*This Plan hereby adopts the 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. Retroactive election changes are not permitted. The above plan amendments are temporary and will end on December 31, 2022, unless amended.*

*Please insert this page in your Plan Document.*

