



NORTHSHORE SCHOOL DISTRICT FLEXIBLE BENEFITS PLAN AMENDMENT

ARTICLE I PREAMBLE

- 1.1 **Adoption and effective date of amendment.** The Employer adopts this Amendment to NORTHSHORE SCHOOL DISTRICT Flexible Benefits Plan (the "Plan"). This Amendment shall be effective as of date the Employer elects in Section 2.1 below.
- 1.2 **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.
- 1.3 **Construction.** Except as otherwise provided in this Amendment, any reference to "Section" in this Amendment refers only to sections within this Amendment, and is not a reference to the Plan. The Article and Section numbering in this Amendment is solely for purposes of this Amendment, and does not relate to any Plan article, section or other numbering designations.

ARTICLE II ELECTIONS

- 2.1 **Effective Date.** The provisions of this Amendment, unless otherwise indicated are effective as of 7/1/2019.
- 2.2 **Plan Changes. Removal of Carryover.**

Removal of Carryover. The carryover provision allows up to \$500 of unused amounts remaining at the end of a plan year in a health flexible spending arrangement ("FSA") to be carried over into the following plan year. This carryover of up to \$500 does not affect the maximum amount of salary reduction contributions that the participant is permitted to make for the future year under §125(i) of the Code.

As of the effective date, the Employer is removing the carryover option for the FSA. Funds will no longer carryover into the subsequent year. Funds remaining after the claims run-out will be forfeited.

This amendment has been executed this _____ day of _____, _____.

Name of Employer: _____

By: _____
EMPLOYER

CERTIFICATE OF ADOPTING RESOLUTION

The undersigned authorized representative of NORTSHORE SCHOOL DISTRICT hereby certifies that the following resolutions were duly adopted on _____ (date) and that such resolutions have not been modified or rescinded as of the date hereof;

RESOLVED, that the Amendment to the Plan (the Amendment) is hereby approved and adopted, and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the amendment.

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**

Northshore School District
Flexible Benefits Plan

**I
INTRODUCTION**

This is a Summary of Material Modifications regarding the Northshore School District Flexible Benefits Plan (the “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**

Removal of Carryover. The carryover provision allows up to \$500 of unused amounts remaining at the end of a plan year in a health flexible spending arrangement (“FSA”) to be carried over into the following plan year. This carryover of up to \$500 does not affect the maximum amount of salary reduction contributions that the participant is permitted to make for the future year under §125(i) of the Code.

As of the effective date, the Employer is removing the carryover option for the FSA. Funds will no longer carryover into the subsequent year. Funds remaining after the run-out period will be forfeited.