

**Amendment to  
Mohawk Local School District Section 125 Cafeteria Plan**

BY THIS AGREEMENT, Mohawk Local School District ("Plan Sponsor") hereby amends the above-referenced plan (herein referred to as the "Plan").

**AUTHORITY AND SCOPE.** This amendment is being made pursuant to the Plan Sponsor's general authority to amend the Plan.

**PURPOSE.** This amendment reflects certain optional provisions a Plan Sponsor may adopt because of the CAA.

**EFFECTIVE DATE.** The provisions of this amendment to the Plan shall be effective as of the dates and/or during the time periods described in the following sections.

**APPLICATION OF SPECIFIC AMENDMENTS.** To the extent a particular amendment herein is preceded by a check box, such amendment shall be applicable to the Plan only if the check box has been checked.

**DEFINED TERMS.** Unless specifically defined below, capitalized words shall be defined as provided in the Plan document.

- "Account Balance" means the Reimbursement Account as that term is used in the Plan.
- "CAA" means Consolidated Appropriations Act, 2021.
- "Carryover" means the Carryover Provision as that term is used in the Plan.
- "Dependent Care FSA" means Dependent Care Flexible Spending Account; a part of the Plan.
- "Grace Period" means the two (2) month and fifteen (15) day period following the end of the Plan Year.
- "Health FSA" shall mean the Health Flexible Spending Account, the Limited Purpose Health Flexible Spending Account, and the Post-Deductible Health Flexible Spending Account to the extent the Plan includes such accounts.
- "Plan" means the Cafeteria Plan.
- "Plan Year" shall be the period of coverage set forth in the Summary Plan Description; defined by the Plan start and end date and cannot exceed twelve consecutive months.

**TEMPORARY ENHANCED HEALTH FSA GRACE PERIOD.**

For the Plan Year ending in 2020, the duration of the Grace Period shall be through the end of the Plan Year ending in 2021.

For the Plan Year ending in 2021, the duration of the Grace Period shall be through the end of the Plan Year ending in 2022.

**SUPERSEDING EFFECT.** The provisions contained herein shall apply notwithstanding any language in the Plan to the contrary.

IN WITNESS WHEREOF, this Amendment has been executed this 13 day of May, 2021

Mohawk Local School District      By 