BENEFIT PLAN AMENDMENT

ARTICLE I
PREAMBLE

1.1 **Adoption and effective date of Amendment.** The Employer adopts this Amendment to the Harper County Flexible Spending Account Plan (enter name of Plan) ("Plan") to reflect the 2020 Coronavirus Aid, Relief, and Economic Security Act (CARES Act) concerning claims and reimbursements from the Plan.

1.2 The Employer and plan sponsor intend this Amendment as good faith compliance with the Plan provisions. This Amendment shall be effective on or after January 01, 2020.

1.3 **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.

ARTICLE II
CLAIMS SUBMISSION AND REIMBURSEMENT

2.1 **Effective Date.** This Amendment is effective on or after January 01, 2020.

2.2 **Change of Claims and Reimbursements items.** Notwithstanding any provision contained in this Benefit Plan to the contrary, the change in claims terms are amended as follows:

Claim Submission(s)

Over-the-counter medications and menstrual care products as allowed under IRS regulations are reimbursable under this Plan.

This Amendment has been executed this_____day of_____,_____.

Name of Employer:

Harper County, Kansas

By:_____

EMPLOYER

CERTIFICATE OF ADOPTING RESOLUTION

The undersigned authorized representative of Harper County, Kansas (the Employer) hereby certifies that the following resolutions were duly adopted by Employer on _____ (date), and that such resolutions have not been modified or rescinded as of the date hereof;

RESOLVED, that the Amendment to the Harper County Flexible Spending Account plan (name of 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: _____

Carla Pence, Chairman

(print name/title)

SUMMARY OF MATERIAL MODIFICATIONS (SMM)

For the

Harper County Flexible Spending Account Plan

(Name of Plan)

(1) **General.** This is a Summary of Material Modifications regarding the above referenced Plan ("Plan"). This Summary of Material Modifications supplements and amends the Summary Plan Description (SPD) previously provided to you. You should retain this document with your copy of the SPD.

(2) **Identification of Employer.** The legal name, address and Federal Employer Identification number of the Employer are:

Harper County, Kansas

Employer name

EIN: 48-6005267

201 N Jennings

Employer street address

Anthony, KS 67003

Employer city, state and zip code

BENEFIT PLAN:

(3) **Description of Modifications.** The Employer has amended your Plan effective January 01, 2020.

If you have any questions regarding the application of this provision to you, contact your Employer.

CLAIMS SUBMISSION AND REIMBURSEMENT

Benefit Plan

Drug costs, including insulin, may be reimbursed. You may be also reimbursed for over-the-counter drugs without a prescription and menstrual care products from the Plan. You may not, however, be reimbursed for the cost of other health care coverage maintained outside of the Plan, or for long-term care expenses. A list of covered expenses is available from the Administrator.