

**CITY OF PORTSMOUTH CAFETERIA PLAN  
COVID-19 AMENDMENT**

**WHEREAS**, City of Portsmouth, NH (the "Employer") maintains the City of Portsmouth Cafeteria Plan (the "Plan") for the benefit of certain of its employees; and

**WHEREAS**, pursuant to the applicable section of the Plan, the Employer desires to amend the Plan as permitted by IRS Notice 2020-29 with respect to changing elections mid-year and extended claim submission periods for certain flexible spending accounts. Both the Amendment and the statutory provisions will supersede any inconsistent Plan provisions;

**NOW, THEREFORE**, the Plan is hereby amended as follows, effective as provided therein:

**OPTIONAL PROVISIONS for 2020 only:**

**Extended Claims Period**

- Regardless of the Plan's defined Grace Period, unused amounts remaining as of the end of the Grace Period or Plan Year ending in 2020 may be used to reimburse expenses incurred through 12/31/2020 for the following Benefits:
- a.  Health Flexible Spending Account
  - b.  Limited Purpose/Post-Deductible Health Flexible Spending Account (HSA-Compatible FSA)
  - c.  Dependent Care Assistance Plan Account

**Change in Status**

- Regardless of the Plan's selected Change in Status events, if any, an Eligible Employee may modify the following elections in accordance with IRS Notice 2020-29:
- a.  Revoke an existing election and make a new election
  - b.  Revoke a health coverage election with signed affidavit attesting to the availability of other health coverage
  - c.  Elect coverage if Eligible Employee initially declined

**CITY OF PORTSMOUTH, NH  
FORMAL RECORD OF ACTION**

The following is a formal record of action taken by the governing body of City of Portsmouth, NH (the "Employer").

With respect to the amendment of the City of Portsmouth Cafeteria Plan (the "Plan"), the following resolutions are hereby adopted:

**RESOLVED:** That the Plan be amended in the form attached hereto which is adopted and approved;

**RESOLVED FURTHER:** That the appropriate officers of the Employer be, and they hereby are, authorized and directed to execute said amendment on behalf of the Employer;

**RESOLVED FURTHER:** That the officers of the Employer be, and they hereby are, authorized and directed to take any and all actions and execute and deliver such documents as they may deem necessary, appropriate or convenient to effect the foregoing resolutions including, without limitation, causing to be prepared and filed such reports, documents or other information as may be required under applicable law.

Dated this 4<sup>th</sup> day of May, 2021.


  
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Kelly A. Harper  
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HR Director  
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IN WITNESS WHEREOF, the Employer has caused this Amendment to be executed this 4<sup>th</sup> day of May, 2021.

CITY OF PORTSMOUTH, NH:

Signature: 

Print Name: Kelly C. Harper

Title/Position: HR Director

**CITY OF PORTSMOUTH CAFETERIA PLAN  
SUMMARY OF MATERIAL MODIFICATIONS**

The purpose of this Summary of Material Modifications is to inform you of a change that has been made to the City of Portsmouth Cafeteria Plan. This change has affected the information previously provided to you in the Plan's Summary Plan Description (SPD). The Summary Plan Description is modified as described below.

The Plan has been amended to permit cafeteria plan elections to be changed during 2020 only in accordance with IRS guidance. You will be able to prospectively change your Plan elections as follows:

- Revoke an existing election and make a new election
- Elect coverage if you previously declined coverage

In addition, unused amounts remaining as of the end of the grace period or plan year ending in 2020 may be used to reimburse the following expenses incurred through 12/31/2020:

- Medical expenses
- Dependent care expenses