

**AMENDMENT TO THE  
CITY OF SAN ANTONIO  
CAFETERIA PLAN with DEPENDENT  
CARE FLEXIBLE SPENDING ARRANGEMENT**

THIS AMENDMENT TO THE CITY OF SAN ANTONIO CAFETERIA PLAN (the "Plan") is adopted by CITY OF SAN ANTONIO, effective as of the dates set forth herein.

**NOW, THEREFORE**, effective and/or applicable as set forth below, the Plan is amended as follows:

A. Pursuant to the Consolidated Appropriations Act, 2021, the Dependent Care Flexible Spending Arrangement (DC FSA) offered under the Plan is hereby amended to allow for the following:

i. **GRACE PERIOD**

- a. For the plan year which ends in 2020, an extended grace period of twelve months has been incorporated into the plan, allowing for eligible expenses to continue to be incurred and reimbursed for twelve months after the conclusion of the plan year.
- b. For the plan year which ends in 2021, an extended grace period of twelve months has been incorporated into the plan, allowing for eligible expenses to continue to be incurred and reimbursed for twelve months after the conclusion of the plan year.

ii. **ELIGIBLE DEPENDENT**

- a. For the last plan year which had a regular enrollment period on or before January 31, 2020, the maximum age of an eligible dependent child has been increased from age 12 to age 13 for any dependent child(ren) who aged out of eligibility during the plan year, and any unused funds can be carried over to the following plan year and used for eligible expenses for the child(ren) who are now age 13.

CITY OF SAN ANTONIO

By: Wanda Heard

Title: Assistant HR Director

Date: February 4, 2021

**ACTION TAKEN AND RESOLUTION ADOPTED BY CONSENT  
OF THE BOARD OF DIRECTORS OF  
CITY OF SAN ANTONIO**

The undersigned, being all of the members of the Board of Directors of CITY OF SAN ANTONIO (the "Employer"), hereby adopt the following Resolution by unanimous consent and direct that this Consent Resolution be entered in the minute books of the Employer.

**WHEREAS**, the Employer previously adopted a Code Section 125 plan, also known as the Cafeteria Plan, (the "Plan");

**WHEREAS**, effective immediately, the Consolidated Appropriations Act, 2021, (the "Act") temporarily modified certain Cafeteria Plan and Dependent Care Flexible Spending Arrangement (DC FSA) regulations;

**WHEREAS**, the Employer desires to amend the Plan as set forth in the attached Amendment and Summary of Material Modifications;

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors has hereby reviewed the attached Amendment and Summary of Material Modifications and does hereby approve the adoption of the Amendment as set forth therein;

**BE IT FURTHER RESOLVED** that the officers of the Employer are authorized and directed to take any and all action as may be necessary to effectuate this Resolution.

By \_\_\_\_\_ Date\_\_\_\_\_

By\_\_\_\_\_ Date\_\_\_\_\_

By\_\_\_\_\_ Date\_\_\_\_\_

**SUMMARY OF MATERIAL MODIFICATIONS TO THE  
CITY OF SAN ANTONIO  
CAFETERIA PLAN with DEPENDENT  
CARE FLEXIBLE SPENDING ARRANGEMENT**

*This document summarizes important changes to your Cafeteria Plan (the “Plan”) and Dependent Care Flexible Spending Arrangement. If you have any questions regarding the changes outlined in this Summary of Material Modifications (“SMM”), you should contact Patricia Atkins. Keep a copy of this SMM with your Summary Plan Description for future reference.*

**Changes to Dependent Care Flexible Spending Arrangement (“DC FSA”)**

Effective and applicable as described below, the following Plan changes will be temporarily incorporated to the Dependent Care FSA:

**1) GRACE PERIOD**

- a. An extended grace period of twelve months has been incorporated into the plan, allowing for eligible expenses to continue to be incurred and reimbursed for twelve months after the conclusion of the plan year which ends in 2020.
- b. An extended grace period of twelve months has been incorporated into the plan, allowing for eligible expenses to continue to be incurred and reimbursed for twelve months after the conclusion of the plan year which ends in 2021.

**2) ELIGIBLE DEPENDENT**

- a. Only for the last plan year which had a regular enrollment period on or before January 31, 2020, the maximum age of an eligible dependent child has been increased from age 12 to age 13 for any dependent child(ren) who aged out of eligibility during the plan year, and any unused funds can be carried over to the following plan year and used for eligible expenses for the child(ren) who are now age 13.