

**SUMMARY OF MATERIAL MODIFICATIONS
for the**

**Sunnyside Unified School District
Flexible Benefit Plan**

**I
INTRODUCTION**

This is a Summary of Material Modifications regarding the Flexible Benefit Plan ("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**

This amendment is effective January 1, 2020.

For the 2019-2020 and 2020-2021 plan year, you may carryover amounts that are left in your Health or Dependent Care Flexible Spending Accounts. This means that amounts you did not use during the 2019-2020 Plan Year can be carried over to the 2020-2021 Plan Year and used for expenses incurred in the 2020-2021 Plan Year. Additionally, amounts you did not use during the 2020-2021 Plan Year can be carried over to the 2021-2022 Plan Year and used for expenses incurred in the 2021-2022 Plan Year. Unless such Health Flexible Spending Account is a limited purpose flexible spending account, a Participant will not be permitted to contribute to a Health Savings Account (HSA) during the extended period. A Participant may change from a general-purpose health FSA to a limited purpose FSA to be covered by an HSA.

For plan year ending 2021, you may have a change in status for your Health Care Flexible Spending Account as described below.

- You may elect to contribute to your Health Care Flexible Spending Account if you declined to do so during the enrollment period.
- You may elect to increase your Health Care Flexible Spending Account, up to the maximum that we allow (\$2,750)
- You may elect to decrease the amount you contribute to your Health Care Flexible Spending Account on a prospective basis (*however, it may not be less than the amount you have already contributed to the plan or have already been reimbursed, if greater*).

For plan year ending 2021, you may have a change in status for Dependent Care Flexible Spending Account:

- You may elect to contribute to your Dependent Care Flexible Spending Account if you declined to do so during the enrollment period.
- You may elect to increase your Dependent Care Flexible Spending Account, up to the maximum that we allow (\$5,000)
- You may elect to decrease the amount you contribute to your Dependent Care Flexible Spending Account on a prospective basis (*however, it may not be less than the amount you have already contributed to the plan or have already been reimbursed, if greater*).

For plan year ending 2021, you may have a change in status for your Limited Purpose Flexible Spending Account as described below.

- You may elect to contribute to your Limited Purpose Flexible Spending Account if you declined to do so during the enrollment period.
- You may elect to increase your Limited Purpose Flexible Spending Account, up to the maximum that we allow (\$2,750)
- You may elect to decrease the amount you contribute to your Limited Purpose Flexible Spending Account on a prospective basis (*however, it may not be less than the amount you have already contributed to the plan or have already been reimbursed, if greater*).