

**RESOLUTION 2021-05**  
**AMENDMENT TO THE**  
**Wheaton Park District**  
**CAFETERIA PLAN with DEPENDENT CARE**  
**FLEXIBLE SPENDING ARRANGEMENT**

THIS AMENDMENT TO THE WHEATON PARK DISTRICT CAFETERIA PLAN (the "Plan") is adopted by Wheaton Park District, 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 American Rescue Plan Act of 2021 ("ARPA"), the Dependent Care Flexible Spending Arrangement (DC FSA) offered under the Plan is hereby amended as follows:

i. **MAXIMUM ANNUAL ELECTION**

a. The maximum annual election has been increased to \$10,500 per participant (or \$5,250 for participants who are married and filing taxes separately) for the 2021 taxable year.

B. For clarification purposes, the maximum annual election will be automatically adjusted in taxable years occurring on or after 2022 to the maximum amount permitted under any such law, regulation, or as outlined in the Internal Revenue Code (the "Code").

Wheaton Park District

By: 

Title: President

Date: May 19, 2021

**RESOLUTION 2021-05**  
**ACTION TAKEN, AND RESOLUTION ADOPTED BY**  
**CONSENT OF THE BOARD OF DIRECTORS OF**  
**Wheaton Park District**

Wheaton Park District (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");

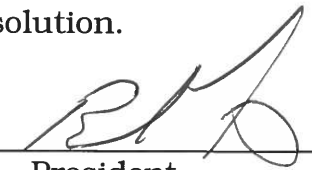
**WHEREAS**, effective for the 2021 taxable year, the American Rescue Plan Act of 2021 ("ARPA") increases the maximum annual election for Dependent Care Flexible Spending Arrangements (DC FSAs) to \$10,500 per participant (or \$5,250 for participants who are married and filing taxes separately), and the Employer is electing to incorporate the change to its Plan;


**WHEREAS**, for clarification purposes, the maximum annual election will be automatically adjusted in taxable years occurring on or after 2022 to the maximum amount permitted under any such law, regulation, or as outlined in the Internal Revenue Code (the "Code");

**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 5/19/21  
President

By  Date 5/19/21  
Secretary

**RESOLUTION 2021-05**  
**SUMMARY OF MATERIAL MODIFICATIONS TO THE**  
**Wheaton Park District**  
**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 (DC FSA). If you have any questions regarding the changes outlined in this Summary of Material Modifications ("SMM"), you should contact your plan administrator. Keep a copy of this SMM with your Summary Plan Description for future reference.*

**Changes to the Plan's Dependent Care Flexible Spending Arrangement**  
**("DC FSA")**

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

**MAXIMUM ANNUAL ELECTION CHANGES**

- a. The maximum annual election has been increased to \$10,500 (or \$5,250 for participants who are married and filing taxes separately) for the 2021 taxable year.
- b. For clarification purposes, the maximum annual election will be automatically adjusted in taxable years occurring on or after 2022 to the maximum amount permitted under any such law, regulation, or as outlined in the Internal Revenue Code (the "Code").