

**RESOLUTION 2021-08**  
**SUMMARY OF MATERIAL MODIFICATIONS TO THE**  
**Wheaton Park District**  
**CAFETERIA PLAN with HEALTH**  
**FLEXIBLE SPENDING ARRANGEMENT**

*This document summarizes important changes to your Cafeteria Plan (the "Plan") and Health Flexible Spending Arrangement. If you have any questions regarding the changes outlined in this Summary of Material Modifications ("SMM"), you should contact your Employer plan administrator. Keep a copy of this SMM with your Summary Plan Description for future reference.*

**Changes to the Plan's Health Flexible Spending Arrangement ("FSA")**

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

**1) OVER-THE-COUNTER (OTC) DRUGS AND MEDICATIONS**

- a) The requirement to provide a prescription to be reimbursed for certain OTC drugs and medications has been removed for eligible expenses incurred on or after January 1, 2020.

**2) MENSTRUAL CARE PRODUCTS**

- b) Menstrual care products, including a tampon, pad, liner, cup, sponge or similar product used by participants with respect to menstruation are eligible for reimbursement for expenses incurred on or after January 1, 2020.

**RESOLUTION 2021-08**  
**ACTION TAKEN AND RESOLUTION ADOPTED BY CONSENT**  
**OF THE BOARD OF DIRECTORS OF**  
**Wheaton Park District**

The undersigned, being all of the members of the Board of Directors of 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 immediately, the Coronavirus Aid, Relief and Economic Security Act (the "CARES Act") permanently removes the requirement to substantiate certain over-the-counter drugs and medications with a prescription and adds menstrual care products as an eligible expense under the Health Flexible Spending Arrangement (FSA);

**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 9/15/21

By  Date 9/15/21

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

**RESOLUTION 2021-08  
AMENDMENT TO THE  
Wheaton Park District  
CAFETERIA PLAN with HEALTH  
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 Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act"), the Health Flexible Spending Arrangement (FSA) offered under the Plan is hereby amended as follows:

i. **OVER-THE-COUNTER (OTC) DRUGS AND MEDICATIONS**

a. The requirement to provide a prescription to be reimbursed for certain OTC drugs and medications has been removed for eligible expenses incurred on or after January 1, 2020.

ii. **MENSTRUAL CARE PRODUCTS**

a. Menstrual care products, including a tampon, pad, liner, cup, sponge or similar product used by participants with respect to menstruation are eligible for reimbursement for expenses incurred on or after January 1, 2020.

Wheaton Park District

By: 

Title: President

Date: 9/15/21