

**AMENDMENT NUMBER TWO TO  
DENTON INDEPENDENT SCHOOL DISTRICT  
FLEXIBLE BENEFITS PLAN**

BY THIS AGREEMENT, Denton Independent School District Flexible Benefits Plan (herein referred to as the "Plan") is hereby amended as follows, effective as of June 16, 2020, except as otherwise provided herein:

**1. ARTICLE I DEFINITIONS, Section 1.13 Grace Period**, is amended by adding the following section:

**1.13 "Grace Period"** means, with respect to any Plan Year, the 75 day period after the end of such Plan Year, during which Medical Expenses and Employment-Related Dependent Care Expenses incurred by a Participant will be deemed to have been incurred during such Plan Year.

**2. ARTICLE VI HEALTH FLEXIBLE SPENDING ACCOUNT, Section 6.4 Limitation on Allocations (c)** is amended by adding the following section:

(c) **Grace Period.** Payment of expenses from a previous year in the first months of the next Plan Year, the limit above applies to the Plan Year including the Grace Period. Amounts carried into the next Plan Year as part of the Grace Period shall not affect the limit for that next Plan Year.

**3. ARTICLE VI HEALTH FLEXIBLE SPENDING ACCOUNT, Section 6.7 Health Flexible Spending Account Claims (d)** is amended by adding the following section.

(d) **Grace Period.** Notwithstanding anything in this Section to the contrary, Medical Expenses incurred during the Grace Period, up to the remaining account balance, shall also be deemed to have been incurred during the Plan Year to which the Grace Period relates.

**4. ARTICLE VII DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT, Section 7.12 Dependent Care Flexible Spending Account Claims** is amended by adding the following section:

**7.12 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT CLAIMS**

The Administrator shall direct the payment of all such Dependent Care claims to the Participant upon the presentation to the Administrator of documentation of such expenses in a form satisfactory to the Administrator. However, in the Administrator's discretion, payments may be made directly to the service provider. In its discretion in administering the Plan, the Administrator may utilize forms and require documentation of costs as may be necessary to verify the claims submitted. At a minimum, the form shall include a statement from an independent third party as proof that the expense has been incurred during the Plan Year including the Grace Period and the amount of such expense. In addition, the Administrator may require that each Participant who desires to receive reimbursement under this Program for Employment-Related Dependent Care Expenses submit a statement which may contain some or all of the following information:

- (a) The Dependent or Dependents for whom the services were performed;
- (b) The nature of the services performed for the Participant, the cost of which he wishes reimbursement;
- (c) The relationship, if any, of the person performing the services to the Participant;
- (d) If the services are being performed by a child of the Participant, the age of the child;
- (e) A statement as to where the services were performed;
- (f) If any of the services were performed outside the home, a statement as to whether the Dependent for whom such services were performed spends at least 8 hours a day in the Participant's household;
- (g) If the services were being performed in a day care center, a statement:
  - (1) that the day care center complies with all applicable laws and regulations of the state of residence,
  - (2) that the day care center provides care for more than 6 individuals (other than individuals residing at the center), and
  - (3) of the amount of fee paid to the provider.
- (h) If the Participant is married, a statement containing the following:
  - (1) the Spouse's salary or wages if he or she is employed, or
  - (2) if the Participant's Spouse is not employed, that
    - (i) he or she is incapacitated, or

(ii) he or she is a full-time student attending an educational institution and the months during the year which he or she attended such institution.

(i) **Grace Period.** Notwithstanding anything in this Section to the contrary, Employment-Related Dependent Care Expenses incurred during the Grace Period, up to the remaining account balance, shall also be deemed to have been incurred during the Plan Year to which the Grace Period relates.

(j) **Claims for reimbursement.** If a Participant fails to submit a claim within 90 days after the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator. However, if a Participant terminates employment during the Plan Year, claims for reimbursement must be submitted within 90 days after termination of employment.

This Amendment TWO has been executed on

June 16, 2020

Denton Independent School District

By

EMPLOYER

**ADOPTING RESOLUTION**

The undersigned authorized representative of Denton Independent School District (the Employer) hereby certifies that the following resolution was duly adopted by the Employer on June 16, 2020, and that such resolution has not been modified or rescinded as of the date hereof.

RESOLVED, that Amendment Number TWO, presented to this meeting is hereby approved and adopted and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Plan Administrator the amendment.

The undersigned further certifies that attached hereto as Exhibit A is a true copy of Amendment Number TWO to Denton Independent School District Flexible Benefits Plan approved and adopted in the foregoing resolution.

Date: July 06, 2020

Signed: 

Chris Bomberger, Executive Director of Benefits  
[print name/title]