

2020 AMENDMENT FOR CARES ACT AND OTHER CHANGES

ARTICLE 1 PREAMBLE; DEFINITIONS

- 1.1 **Adoption of Amendment.** The Employer adopts this Amendment to implement provisions of the Act and other regulations and Notices issued by the IRS or DOL which affect the Plan.
- 1.2 **Superseding of inconsistent provisions.** This Amendment supersedes the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this Amendment.
- 1.3 **Construction.** Except as otherwise provided in this Amendment, any "Section" reference in this Amendment refers only to this Amendment and is not a reference to the Plan. The Article and Section numbering in this Amendment is solely for purposes of this Amendment and does not relate to the Plan article, section, or other numbering designations.
- 1.4 **Effect of restatement of Plan.** If the Employer restates the Plan then this Amendment shall remain in effect after such restatement unless the provisions in this Amendment are restated or otherwise become obsolete (e.g., if the Plan is restated onto a plan document which incorporates these provisions).
- 1.5 **Definitions.** Except as otherwise provided in this Amendment, terms defined in the Plan will have the same meaning in this Amendment. The following definition applies specifically to this Amendment:

The "Act" is the Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act. This Amendment shall be interpreted and applied to comply with the Act.

ARTICLE 2 IDENTIFYING INFORMATION; EMPLOYER ELECTIONS

- 2.1 **Identifying information.**
 - A. Name of Employer: Champaign County
 - B. Name of Plan: Champaign County Flexible Benefits Plan
- 2.2 **Effective Date.** This Amendment is effective as of January 1, 2020.
- 2.3 **Medical Expenses.** Will the Plan reimburse any or all of the following amounts, as described in Article 3, for Participants?
 - (a) **Over the Counter Medications.**
 - (b) **Menstrual products.**

ARTICLE 3 MEDICAL EXPENSES REIMBURSED

- 3.1 **Application.** The Plan's definition of "Medical Expenses" under the Plan is amended by the addition of the following provisions as selected at Section 2.3. Expenses under Section 3.2 and 3.3 must be incurred after December 31, 2019.
- 3.2 **Over the Counter Medications.** This Section 3.2 applies if the Employer has made Election 2.3(a). Notwithstanding anything in the Plan to the contrary, a Participant may be reimbursed for the cost of any medicine or drug for medical care, within the meaning of the term "medical care" as defined in Code Section 213(d) and the rulings and Treasury regulations thereunder, determined without regard to whether medicines or drugs have been prescribed. Insulin remains a covered expense. The intention of this provision is to permit coverage for over the counter medications.
- 3.3 **Menstrual Products.** If the Employer has made Election 2.3(b), a Participant may be reimbursed for the purchase of menstrual care products as defined in Code Section 223(d)(2)(D) and as authorized in Code Section 106(f).

ARTICLE 4
CLAIMS SUBMISSION AND OTHER DEADLINES

- 4.1 **Application.** The Plan's deadlines contained within its claims procedures, and various other statutory deadlines are temporarily extended by the "outbreak period" as set forth in IRS Notice 2020-23, EBSA Disaster Relief Notice 2020-01, the joint notice of the IRS and DOL published May 4, 2020, entitled "Extension of Certain Timeframes for Employee Benefit Plans, Participants, and Beneficiaries Affected by the COVID-19 Outbreak," and subsequent guidance. Such deadlines shall include but are not limited to HIPAA special enrollment, COBRA elections and claims procedure deadlines, including initial filing and appeal of adverse benefit determination.
- 4.2 **"Outbreak Period."** The "outbreak period" begins March 1, 2020 and extends until 60 days after the end of the National Emergency or such other date as announced by the IRS and DOL, or otherwise declared by the Federal government as a result of the national emergency due to the COVID 19 pandemic.

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This Amendment has been executed 9/16/2020.

By: DocuSigned by:
Debbie Heiser
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EMPLOYER