

**SUMMARY OF MATERIAL MODIFICATIONS  
CARES ACT NOTICE 2020-29 AND NOTICE 2020-33**

**for the  
Dexter Consolidated Schools Flexible Benefits Plan**

**I  
INTRODUCTION**

This is a Summary of Material Modifications regarding the **Dexter Consolidated Schools Flexible Benefits 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**

Effective: January 1, 2020.

**Telehealth Services:**

You may now request reimbursement of telehealth services.

**Change In Status For Your Health Flexible Spending Account:**

For calendar year 2020, you may have a change in status for your Health Flexible Spending Account as described below.

- You may elect to contribute to your Health Flexible Spending Account if you declined to do so during the enrollment period.
- You may elect to increase your Health Flexible Spending Account, up to the maximum that we allow \$2,750.
- You may elect to decrease the amount you contribute to your Health 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*).

**Change In Status For Dependent Care Flexible Spending Account:**

For calendar year 2020, 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*).