

**PLAN DOCUMENT AMENDMENT  
& SUMMARY OF MATERIAL MODIFICATION**

This Summary of Material Modification (SMM) is being delivered to be attached to your Summary Plan Description (SPD). This document will also serve as an amendment to the Plan Document maintained by the Employer. Keep this SMM with your SPD for future reference. The changes described below have been adopted and executed by the Employer. You can request a copy of your SPD - Plan Documents from your Benefits Coordinator. These changes in no way affect any other term or condition stated in your Summary Plan Description unless that specific term is mentioned below.

In addition to any 'change in status' events allowed for mid-year election changes by a Plan, for mid-year elections made during calendar year 2020, this plan will permit employees who are eligible to make salary reduction contributions under the plan to: (1) with respect to employer-sponsored health coverage, (a) make a new election on a prospective basis, if the employee initially declined to elect employer-sponsored health coverage; (b) revoke an existing election and make a new election to enroll in different health coverage sponsored by the same employer on a prospective basis; and (c) revoke an existing election on a prospective basis, provided that the employee attests in writing that the employee is enrolled, or immediately will enroll, in other health coverage not sponsored by the employer; (2) revoke an election, make a new election, or decrease or increase an existing election applicable to a health FSA on a prospective basis; and (3) revoke an election, make a new election, or decrease or increase an existing election regarding a dependent care assistance program on a prospective basis.

To accept an employee's revocation of an existing election for employer-sponsored health coverage, the employer must receive from the employee an attestation in writing that the employee is enrolled, or immediately will enroll, in other comprehensive health coverage not sponsored by the employer. The employer may rely on the written attestation provided by the employee, unless the employer has actual knowledge that the employee is not, or will not be, enrolled in other comprehensive health coverage not sponsored by the employer.

Executed this 24 day of June, 2020

Employer: Dalton Public Schools

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Title: Benefits Specialist