

**AMENDMENT TO THE  
SECTION 125 PLAN**

This Amendment to the Section 125 Plan (the “Plan”) is adopted by effective as of the dates set forth herein.

**NOW, THEREFORE**, effective as set forth below, the Plan is amended as follows:

A. Effective \_\_\_\_\_ and for all future plan years, the maximum amount an employee may elect to be deducted from his or her salary and contribute into the healthcare flexible spending account will increase from \$3,050 to \$3,200 per the IRS Rev. Proc. 2023-34.

By: \_\_\_\_\_

Title: \_\_\_\_\_

**SUMMARY OF MATERIAL MODIFICATIONS TO THE  
SECTION 125 PLAN (the “Plan”)**

*This document summarizes important changes to your Section 125 Plan (the “Plan”). If you have any questions regarding the changes outlined in this Summary of Material Modifications (“SMM”), you should contact your HR department. Keep a copy of this SMM with your Summary Plan Description for future reference.*

**Changes to Limits On Employee Contributions to Flexible Spending Accounts (“FSAs”)**

Effective \_\_\_\_\_ and for all future tax years, the maximum amount an employee may elect to be deducted from his or her salary and contribute into the healthcare flexible spending account will increase from \$3,050 to \$3,200.

SAMPLE EMPLOYEE NOTIFICATION ANNOUNCING FSA PLAN AMENDMENT.  
TO BE PRINTED ON EMPLOYER LETTERHEAD OR POSTED ON COMPANY INTRANET.

**MEMO**

<b>Date:</b>	
<b>To:</b>	All Employees
<b>From:</b>	Human Resources
<b>RE:</b>	FSA Plan Amendment Notification

\_\_\_\_\_ has amended the health FSA reimbursement limit from \$3,050 to \$3,200, effective this and all future plan years beginning \_\_\_\_\_.

This amendment will be adopted into the regular summary plan description outlining the rights and responsibilities of FSA plan participants under the plan.

-----*Please sign*  
*below and return to* \_\_\_\_\_ *by* \_\_\_\_\_

I understand the health FSA reimbursement limit has been amended as defined above. I also acknowledge that I may request a copy of the complete FSA summary plan description from human resources.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date