

**Grapevine-Colleyville Independent School District  
AMENDMENT FOR CARES ACT  
ELIGIBLE OVER THE COUNTER EXPENSES**

**ARTICLE I  
PREAMBLE; DEFINITIONS**

- 1.1 **Adoption and effective date of Amendment.** The Employer adopts this Amendment to implement provisions of the CARES Act which affect the Grapevine-Colleyville Independent School District Flexible Benefits Plan ("Plan"). The Employer intends this Amendment as good faith compliance with the requirement of these provisions. This Amendment shall be effective on or after January 1, 2020. 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).
- 1.2 **Superseding of inconsistent provisions.** This Amendment supersedes the provisions of the Plan and the provisions of previous amendments 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 **Definitions.** Except as otherwise provided in this Amendment, terms defined in the Plan will have the same meaning in this Amendment. The following definitions apply specifically to this Amendment:
  - A. The "**CARES 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 Cares Act.

**ARTICLE II  
PLAN PROVISIONS**

- 2.1 **Application.** Effective January 1, 2020, the Plan's definition of "Medical Expenses" in the Health Flexible Spending Account Plan and the definition of "Qualifying Medical Expenses" in the Health Reimbursement Arrangement under the Plan is amended by the addition of the following provisions:
- 2.2 **Over the Counter Medication.** 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, including those medicines or drugs that are not prescribed as also defined. Insulin remains a covered expense.
- 2.3 **Menstrual Products.** 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).

IN WITNESS WHEREOF, this Amendment has been executed on: 08/31/2020\_\_\_\_\_.

Employer Name: Grapevine-Colleyville Independent School District

Plan Name: Grapevine-Colleyville Independent School District Flexible Benefits Plan

By: *Daiann Mooney*  
Grapevine-Colleyville Independent School District  
Signature

Daiann Mooney  
Print Name / Title

**ADOPTING RESOLUTION**

The undersigned authorized representative of Grapevine-Colleyville Independent School District (the Employer) hereby certifies that the following resolution was duly adopted by the Employer and that such resolution has not been modified or rescinded as of the date hereof:

RESOLVED, that the Amendment to the Grapevine-Colleyville Independent School District Flexible Benefits Plan for the CARES Act (the Amendment) 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 and to take any and all actions as it may deem necessary to effectuate this resolution.

The undersigned further certifies that attached hereto is a copy of the Amendment approved and adopted in the foregoing resolution.

08/31/2020

Date

*Daiann Mooney*

Signed

Daiann Mooney

Print Name / Title