

**FIRST AMENDMENT TO THE
RESTATED MASON PUBLIC SCHOOLS
FLEXIBLE BENEFITS PLAN**

The Mason Public Schools Flexible Benefits Plan was established effective January 1, 1997, and was amended and restated effective July 1, 2002; and was again amended and restated and renamed as the Mason Public Schools Flexible Benefits Plan (the “Plan”) effective October 1, 2014. With this instrument, the Mason Public Schools is further amending the Plan, and does hereby approve and adopt this First Amendment to the Plan, effective as of October 1, 2024.

WHEREAS, the Board of Education of the Employer approved and adopted the Plan with the intent that the Plan qualify under Section 125 of the Internal Revenue Code of 1986, as amended (the “Code”), and for the purpose of offering certain Benefits to Employees who satisfy the eligibility requirements for participation in the Plan; and

WHEREAS, the Employer now wishes to make certain amendments to the Plan relating to the Plan Year.

NOW, THEREFORE, the Employer hereby adopts this First Amendment to the Plan, effective as of October 1, 2024, as follows:

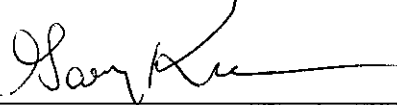
1. Section 2.21 of the Plan is amended in its entirety, as follows:

2.22 Plan Year – The calendar year, commencing as of January 1, 2025; provided that the Plan shall have a short Plan Year beginning October 1, 2024, through December 31, 2024. As such, the Plan Administrator shall conduct an Election Period under Section 2.11 for the short, three (3) month Plan Year beginning October 1, 2024, and shall conduct another Election Period under Section 2.11 for the twelve (12) month Plan Year beginning January 1, 2025.

2. Except as specifically affected by this First Amendment, all of the terms and provisions of the Plan, as previously amended, shall remain in full force and effect, the same and unchanged.

IN WITNESS WHEREOF, the Employer has caused this First Amendment to be executed on the 11th day of October, 2024.

MASON PUBLIC SCHOOLS
a Michigan governmental entity

By:  _____

Its: Superintendent