

**THE RESTATED**  
**MASON PUBLIC SCHOOLS**  
**FLEXIBLE BENEFITS PLAN**  
**SUMMARY PLAN DESCRIPTION**

**SUMMARY OF MATERIAL MODIFICATIONS TO THE PLAN**

**To: Participants in the  
The Restated Mason Public Schools Flexible Benefits Plan**

**From: Plan Administrator**

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The Board of Education of the Mason Public Schools adopted an amendment to The Restated Mason Public Schools Flexible Benefits Plan which changed the Plan Year of the Plan to the calendar year.

This summary of material modifications supplements the summary plan description (SPD) of The Restated Mason Public Schools Flexible Benefits Plan (the “Plan”).

**1. Change of Plan Year; Short Plan Year**

Effective as of January 1, 2025, the Plan Year of the Plan will be the calendar year (i.e., the 12-month period beginning January 1 and ending December 31). This change affects The Restated Mason Public Schools Flexible Benefits Plan, and the constituent Benefit Plans referred to as the Medical Reimbursement Plan and the Dependent Care Assistance Plan.

Because of the change of Plan Year, the Plan will experience a “short Plan Year” that will begin on October 1, 2024, and will end on December 31, 2024.

**2. Election Period**

Because of the short Plan Year that will run from October 1, 2024, to December 31, 2024, the Plan Administrator will designate an Election/Open Enrollment Period before October 1, 2024, during which you will have the opportunity to elect to participate in Benefits under the Plan for the three (3) month period from October 1, 2024, to December 31, 2024.

Please note that the dollar limits under the Medical Reimbursement and Dependent Care Assistance Plans are **taxable year** limits. Thus, for example, the Medical Reimbursement Plan limit for the 2024 taxable year is \$3,200. To avoid overfunding your Medical Reimbursement Plan account for the 2024 taxable year, you should calculate the amount that you can salary reduce for the short Plan Year by subtracting the amount that you salary reduced during the preceding 9 months of 2024 from the \$3,200 taxable year limit. Contact the Plan Administrator if you have questions regarding this calculation.

Another Election/Open Enrollment Period will be conducted before January 1, 2025, during which you will have the opportunity to elect to participate in Benefits under the Plan for the full twelve month calendar from January 1, 2025, to December 31, 2025. After 2024, there will be one Election/Open Enrollment Period under the Plan for each ensuing calendar Plan Year, during such periods as the Plan Administrator designates.

**3. Grace Period**

Because of the change of the Plan Year, the Grace Period under each of the Medical Reimbursement Plan and the Dependent Care Assistance Plan will be modified. Thus, starting with the short Plan Year ending on December 31, 2024, the Grace Period will begin on the following January 1 and end on March 15. In addition, you may submit claims through April 30 for reimbursement of eligible expenses that you incur on or before March 15 (i.e., the run-out period).

Please contact the Plan Administrator if you have any questions.