Augusta County School Board Cafeteria Plan

Summary of Material Modification

To: Participants of Augusta County School Board Cafeteria Plan

From: Augusta County School Board

Date: March 24, 2014

On 03/24/2014, Augusta County School Board amended the Augusta County School Board Cafeteria Plan (the Plan) as described below, effective for Plan Years beginning on or after January 1, 2014.

This Amendment shall be effective the first day of the Plan Year 2014.

The Plan is amended by incorporating the following changes governing the grace period for the DCAP under the terms of the plan can become effective:

Elimination of the Grace Period for the DCAP. The Plan is hereby amended to eliminate the grace period for the DCAP effective for the January 1, 2014 Plan Year and future plan years.

If you have any questions on this Summary or the Amendment to your Plan, contact your Plan Administrator:

Augusta County School Board

18 Government Center Lane PO Box 960 Verona, Va. 24482 540-245-5126

Amendment Number 2

Elimination of the DCAP Grace Period Amendment to the Augusta County School Board Cafeteria Plan

Section 1. General Rules

1.1. Purpose and Adoption. The purpose of this Amendment is to eliminate the grace period for the dependent care assistance program (DCAP). This amendment shall apply notwithstanding any other statements in the Plan, the summary plan description (SPD), or any other documents.

Augusta County School Board ("the Employer") hereby adopts the following Amendment to its Augusta County School Board eliminating the grace period for the DCAP for the plan year ending in 2014.

- 1.2. Precedence. The requirements of this Amendment will take precedence over any inconsistent provisions of the Plan, including any previous amendments adopted by the Employer.
- 1.3. Effective Date. Unless otherwise stated by the regulations, this Amendment shall be effective the first day of the 2014 Plan Year.

Section 2. Amendment

- 2.1. Elimination of the Grace Period for the DCAP. The Plan is hereby amended to eliminate the grace period for the DCAP for the January 1, 2014 Plan Year and future plan years.
- 2.2 Adoption. IN WITNESS WHEREOF, The undersigned has executed this Amendment to the Augusta County School Board Cafeteria Plan on this 24 day of March, 2014.

Augusta County School Board

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