

**CLEVELAND PUBLIC LIBRARY**

**Board Meeting**

June 18, 2020

**RESOLUTION AMENDING CLEVELAND PUBLIC LIBRARY FLEXIBLE SPENDING  
ACCOUNT PLAN AND MEDICAL COST PROGRAM**

WHEREAS, In January 2012, the Board of Trustees of the Cleveland Public Library (“Library”) adopted a Restated Flexible Spending Account Plan for employees of the Cleveland Public Library in accordance with Internal Revenue Code Section 125 (Cafeteria Plan) permitting employees to make pre-tax contributions to health and dependent care Flexible Spending Accounts for qualified out-of-pocket expenses; and

WHEREAS, In May of 2013, the Board of Trustees also adopted and approved an amended and restated Medical Cost Program Plan permitting the deduction of medical, dental and vision plan premiums from employees’ pre-tax wages and establishing the eligibility for employee participation in the Library’s health, dental and vision care benefit plans, in accordance with Internal Revenue Code Section 125 (Cafeteria Plan); and

WHEREAS, These plans have been amended from time to time to incorporate changes made to applicable laws. Most recently, as a result of the COVID-19 epidemic, the Internal Revenue Service issued Notices 2020-29 and 2020-33 allowing prospective mid plan-year changes in 2020 to employer-sponsored health, dental and vision care benefit plans, and prospective changes to elections for health and dependent care Flexible Spending Accounts, to allow employees and their families greater flexibility during these times of economic distress; and

WHEREAS, Employers who desire to make these changes available to their employees must adopt plan amendments to their Cafeteria Plans by December 31, 2020; now therefore be it resolved

RESOLVED, That the Board of Trustees of the Cleveland Public Library hereby adopts and approves the attached amendments to the Cleveland Public Library’s health care and dependent care Flexible Spending Account Plan and to the Medical Cost Program, to allow employees to make prospective mid plan-year changes in 2020 to their health, dental and vision care plans and to their elections for health and dependent care Flexible Spending Accounts in the manner and to the extent described in the amendments, which changes shall be effective retroactive to June 1, 2020, and authorizes the Executive Director, CEO or his designee to execute the Plan amendments.

**SECOND AMENDMENT TO THE  
CLEVELAND PUBLIC LIBRARY FLEXIBLE SPENDING ACCOUNT PLAN**

This Second Amendment (“Amendment”) to the Cleveland Public Library’s Flexible Spending Account Plan (the “Plan”) is hereby adopted by the Cleveland Public Library (the “Employer”) to be effective from June 1, 2020 until December 31, 2020.

WHEREAS, the Employer adopted the restated Plan in January 2012 for the benefit of its employees; and

WHEREAS, Section 12.1 of the Plan permits the Employer to amend the Plan; and

WHEREAS, the Employer desires to amend the Plan to allow prospective mid-year plan changes to Healthcare and Dependent Care Assistance reimbursement accounts in 2020 in accordance with Internal Revenue Notices 2020-29 and 2020-23, to the extent provided in this amendment.

NOW, THEREFORE, this Amendment is adopted as follows:

- a. Articles II and V of the Plan are hereby modified to provide that Participants in the Plan with respect to Healthcare and Dependent Care Assistance reimbursement accounts may do the following: (1) revoke an election, make a new election, or decrease or increase an existing election regarding Healthcare reimbursement accounts on a prospective basis; and (2) revoke an election, make a new election, or decrease or increase an existing election regarding a Dependent Care Assistance Benefits on a prospective basis.

In combination with any election changes made to Employer-sponsored medical, dental, and vision coverage under the Medical Cost Program, Employees are limited to two (2) election changes through December 31, 2020.

- b. Section 1.19 definition of “Eligible Employee” is hereby modified as follows (changes are in italics):

1.19 “Eligible Employee” means any of the following employees:

- all District 1199 bargaining unit Employees who are regularly scheduled to work a minimum of 20 hours per week;
- all full-time *Local 860* security officer Employees who are regularly scheduled to work a minimum of 28 hours per week; and
- all full-time non-bargaining unit staff Employees who are regularly scheduled to work a minimum of 37.5 hours per week.

IN WITNESS WHEREOF, this Amendment is hereby adopted to be effective as of the  
  
date set forth above.

CLEVELAND PUBLIC LIBRARY

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

Title: Executive Director, CEO

Date: \_\_\_\_\_

**SECOND AMENDMENT TO THE  
CLEVELAND PUBLIC LIBRARY MEDICAL COST PROGRAM PLAN**

This Second Amendment (“Amendment”) to the Cleveland Public Library’s Medical Cost Program Plan (the “Plan”) is hereby adopted by the Cleveland Public Library (the “Employer”) to be effective from June 1, 2020 until December 31, 2020.

WHEREAS, the Employer adopted the Plan in May of 2013 for the benefit of its employees; and

WHEREAS, the Plan provides that it may be amended upon approval of the Board of Trustees of the Cleveland Public Library, in a writing signed by the Employer; and

WHEREAS, the Employer desires to amend the Plan to allow prospective mid-year plan changes to medical, dental and vision plans and reimbursement plans in 2020 in accordance with Internal Revenue Notices 2020-29 and 2020-23, to the extent provided in this amendment.

NOW, THEREFORE, this Amendment is adopted as follows:

Articles III and IV of the Plan are hereby modified to provide that Participants or Employees who are eligible to participate in the Plan with respect to Employer-sponsored health care, dental and vision coverage, may do the following: (1) make a new election for Employer-sponsored health care, dental and vision coverage on a prospective basis, if the Employee initially declined to elect Employer-sponsored health care, dental and vision coverage; (2) revoke an existing election for Employer-sponsored health care, dental and vision coverage and make a new election to enroll in different health care, dental and vision coverage sponsored by the Employer on a prospective basis (including changing enrollment from self-only coverage to family coverage); (3) revoke an existing election for Employer-sponsored health care, dental or vision coverage on a prospective basis, provided that the Employee attests in writing that the Employee is enrolled, or immediately will enroll, in other health coverage not sponsored by the Employee.

Articles III and IV of the Plan are hereby modified to provide that Participants in the Plan with respect to Medical and Dental Expense Benefits/Health Care Reimbursement and Dependent Care Assistance Benefits may do the following: (1) revoke an election, make a new election, or decrease or increase an existing election regarding Medical and Dental Expense Benefits Reimbursement Accounts on a prospective basis; and (2) revoke an election, make a new election, or decrease or increase an existing election regarding a Dependent Care Assistance Benefits on a prospective basis.

Employees are limited to two (2) election changes through December 31, 2020.

IN WITNESS WHEREOF, this Amendment is hereby adopted to be effective as of the

date set forth above.

CLEVELAND PUBLIC LIBRARY

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

Title: Executive Director, CEO

Date: \_\_\_\_\_