

**RESOLUTION
OF THE
BOARD OF TRUSTEES
OF
THE NEBRASKA STATE COLLEGES**

The undersigned, being all the members of the Board of Trustees of the Nebraska State Colleges (the "Board"), hereby consent to, approve, and adopt the following resolutions and each and every action affected thereby.

WHEREAS, the Board established the Nebraska State Colleges Flexible Benefit Plan (the "Plan") on October 1, 1987, which was amended and restated effective September 1, 2019;

WHEREAS, pursuant to the terms of the Plan, the Board has the power and authority to amend the Plan at any time; and

WHEREAS, the Board now wishes to amend the Plan to temporarily increase the maximum annual contribution permitted under the Dependent Care Assistance Program due to COVID-19 relief issued under the American Rescue Plan Act.

NOW THEREFORE, BE IT RESOLVED, that Amendment One, attached hereto as Exhibit A, is hereby approved and adopted as of the date set forth below;

RESOLVED FURTHER, that the members of the Board of Trustees and any officer of the Board be, and each of them individually hereby is, authorized in the name and on behalf of the Board to take or to cause to be taken any and all such further actions as in his or her judgment shall be necessary, desirable, advisable or appropriate to effectuate the purpose and intent of the foregoing resolutions, including, without limitation, executing plan amendments and distributing a summary of material modifications; and

RESOLVED, FURTHER, that any and all prior actions of any of the Board or the officers and agents of the Board in connection with the matters contemplated by the foregoing resolutions are hereby ratified, approved and adopted in all respects.

The remainder of this page is intentionally left blank. Signature page follows.

IN WITNESS WHEREOF, the undersigned members of the Board of Trustees have executed this Resolution as of June 17, 2021.

[Name]

[Name]

[Name]

[Name]

[Name]

[Name]

[Name]

EXHIBIT A
AMENDMENT ONE
TO THE
NEBRASKA STATE COLLEGES FLEXIBLE BENEFIT PLAN

“1. Section 9.4, “Maximum and Minimum Benefits for DCAP” is hereby amended to add the following subsection (e):

(e) Temporary Maximum Dollar Limit During Calendar Year 2021. The maximum annual benefit amount that a Participant may elect to receive under this Plan in the form of reimbursements for Dependent Care Expenses incurred in any Period of Coverage during calendar year 2021 shall be \$10,500 or, if lower, the maximum amount that the Participant has reason to believe will be excludable from his or her income at the time the election is made as a result of the applicable statutory limit for the Participant. The applicable statutory limit for a Participant is the smallest of the following amounts:

- the Participant’s Earned Income for the calendar year;
- the Earned Income of the Participant’s Spouse for the calendar year (for this purpose, a Spouse will be deemed to have earned income of at least \$250 (\$500 if the Participant has two or more Qualifying Individuals) for each month in which the Spouse is either (1) physically or mentally incapable of self-care (provided that the Spouse must have the same principal place of abode as the Participant for more than one-half of such year), or (2) a Student); or
- either \$10,500 or \$5,250 for the calendar year, as applicable:
 - (1) \$10,500 for the calendar year if one of the following applies:
 - the Participant is married and files a joint federal income tax return;
 - the Participant is married, files a separate federal income tax return, and meets the following conditions: (1) the Participant maintains as his or her home a household that constitutes (for more than half of the taxable year) the principal abode of a Qualifying Individual (i.e., the Dependent for whom the Participant is eligible to receive reimbursements under the DCAP); (2) the Participant furnishes over half of the cost of maintaining such household during the taxable year; and (3) during the last six months of the taxable year, the Participant’s Spouse is not a member of such household; or
 - the Participant is single or is the head of the household for federal income tax purposes; or

- (2) \$5,250 for the calendar year if the Participant is married and files a separate federal income tax return under circumstances other than those described above.

The temporary relief described under this Section 9.4(e) is only effective during calendar year 2021, and shall expire effective December 31, 2021.”

The Board of Trustees, or its delegate, is hereby authorized to take any action it deems necessary or advisable to implement this Amendment.

The foregoing was adopted this ____ day of June 2021.

DELEGATED MEMBER OF THE BOARD OF TRUSTEES

By: _____
Title: _____