

**U.A. Local No. 393 Dependent Care Assistance  
Flexible Spending Account Plan  
(As revised January 1, 2019)**

**Amendment 2**

Pursuant to the authority set forth in Article V of the U.A. Local No. 393 Health and Welfare Trust Fund Third Amended Trust Agreement, the Trustees hereby amend the Formal Plan Rules as follows, effective as noted below:

1. Effective January 1, 2021, amend Section 2 in its entirety to state as follows:

**2. HOW TO ENROLL**

You are eligible to enroll in the U.A. Local No. 393 Dependent Care Assistance Flexible Spending Account Plan if you are not a 1% or more owner of an employer and you meet the criteria of either (1) or (2) below:

- (1) (a) you are working for an employer who makes contributions to the U.A. Local 393 Health and Welfare Plan pursuant to the U.A. Local 393 Master Labor Agreement and (b) you are eligible for coverage under the U.A. Local No. 393 Health and Welfare Plan; or
- (2) (a) You are an officer or an employee of U.A. Local No. 393 or an employee of the Lloyd E. Williams Pipe Trades Training Center and (b) you previously worked under the U.A. Local 393 Master Labor Agreement or another collective bargaining agreement benefitting pipefitters and related classifications.

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Before the beginning of each Plan Year (January 1<sup>st</sup> – December 31<sup>st</sup>) there will be an open enrollment period during which an employee may submit an Enrollment Contribution Change form with U.A. Local 393 that specifies hourly amount to be deferred to the employee's Dependent Care Assistance Flexible Spending Account. This form must be completed annually.

The Board of Trustees, at their discretion, may establish special enrollment periods during the Plan Year where you can revoke or change your contribution election. However, your contribution election cannot be revoked or changed during the Plan Year unless during the Plan Year you have one of the following events which affects your eligibility for benefits under this Plan:

- (1) a change in your marital status because of marriage, death of spouse, divorce or legal separation, or annulment;
- (2) a change in the number of your qualifying dependents because of birth, death, adoption or placement for adoption;
- (3) a change in your or your spouse's employment status because of termination or commencement of employment, strike or lockout, a commencement or return from an unpaid leave of absence;

(4) your dependent either satisfies or ceases to meet the definition of Qualified Dependent under Section 4 of this Plan.

or you may also change or revoke your election during the Plan Year if

- (1) you demonstrate, to the satisfaction of the Trustees a significant increase or decrease in the cost of dependent care imposed by a provider who is not your relative;
- (2) you change your child care provider during the Plan Year; or
- (3) there is a change in the number of hours of care provided by your child care provider.

or you may also prospectively make an election, or change or revoke your election, for any reason during the 2020 and 2021 Plan Years only.

If you first become eligible under the U.A. Local No. 393 Health and Welfare Plan after open enrollment for the Plan Year and otherwise meet the requirements for enrollment, you may still enroll by submitting the Enrollment Contribution Change form to U.A. Local 393 within sixty (60) days of your initial eligibility under the U.A. Local No. 393 Health and Welfare Plan. Contributions will be deducted for hours worked starting in the month following when the form is submitted to U.A. Local 393.

The hourly amount specified on the Enrollment Contribution Change form will be deducted from your wages and sent to the Plan on a pretax basis (before federal, state, and Social Security (FICA) taxes). The specified hourly contribution will be deducted until the IRS maximum contribution limit is reached.

~~It is very important when you enroll, you make your contribution decision based on a careful estimate of the dependent care expenses you will incur during the Plan Year because you will forfeit amounts contributed to the Plan that are unused at the end of the Plan Year or the Grace Period. For more information about what dependent care expenses can be reimbursed by the Plan see Sections 4 and 5.~~

2. Effective January 1, 2021, amend Section 7 in its entirety to state as follows:

## 7. UNUSED MONIES AT THE END OF THE PLAN YEAR

The IRS requires that all money contributed to your Dependent Care Assistance Flexible Spending Account in a Plan Year (January 1<sup>st</sup> – December 31<sup>st</sup>) be used in that Plan Year or the Grace Period (through March 15<sup>th</sup> of the following year). Any monies remaining in your Dependent Care Assistance Flexible Spending Account at the end of the Grace Period are forfeited to the Plan.

The Grace Period ending March 15, 2020 is extended to December 31, 2020. This means you may prospectively apply any unused amounts remaining in your Dependent Care Assistance Flexible Spending Account as of December 31, 2019 to reimburse your eligible dependent care expenses incurred through December 31, 2020.

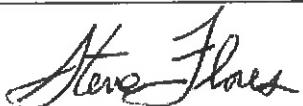
The Grace Period ending March 15, 2021 is extended to December 31, 2021. This means you may prospectively apply any unused amounts remaining in your Dependent Care Assistance Flexible Spending Account as of December 31, 2020 to reimburse your eligible dependent care expenses incurred through December 31, 2021. Any unused benefits in the 2020 Plan Year which are permitted to be used under this extended grace period shall remain eligible for exclusion from your gross income and are disregarded for purposes of application of the contribution limits as stated under Section 3 for the 2021 taxable year.

The Grace Period ending March 15, 2022 is extended to December 31, 2022. This means you may prospectively apply any unused amounts remaining in your Dependent Care Assistance Flexible Spending Account as of December 31, 2021 to reimburse your eligible dependent care expenses incurred through December 31, 2022. Any unused benefits in the 2021 Plan Year which are permitted to be used under this extended grace period shall remain eligible for exclusion from your gross income and are disregarded for purposes of application of the contribution limits as stated under Section 3 for the 2022 taxable year.

Pursuant to the authority granted by the Board of Trustees during their Board meeting on June 21, 2021, the Chair and Co-Chair have been granted authority to execute this Amendment.

06/28/2021

Date



Chairman

Date

Co-Chairman

The Grace Period ending March 15, 2021 is extended to December 31, 2021. This means you may prospectively apply any unused amounts remaining in your Dependent Care Assistance Flexible Spending Account as of December 31, 2020 to reimburse your eligible dependent care expenses incurred through December 31, 2021. Any unused benefits in the 2020 Plan Year which are permitted to be used under this extended grace period shall remain eligible for exclusion from your gross income and are disregarded for purposes of application of the contribution limits as stated under Section 3 for the 2021 taxable year.

The Grace Period ending March 15, 2022 is extended to December 31, 2022. This means you may prospectively apply any unused amounts remaining in your Dependent Care Assistance Flexible Spending Account as of December 31, 2021 to reimburse your eligible dependent care expenses incurred through December 31, 2022. Any unused benefits in the 2021 Plan Year which are permitted to be used under this extended grace period shall remain eligible for exclusion from your gross income and are disregarded for purposes of application of the contribution limits as stated under Section 3 for the 2022 taxable year.

Pursuant to the authority granted by the Board of Trustees during their Board meeting on June 21, 2021, the Chair and Co-Chair have been granted authority to execute this Amendment.

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Date

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Chairman

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Co-Chairman

6/21/2021