21-0264

Resolution approving Amendment to Section 125 Plan.

## RESOLUTION

WHEREAS, the City offers an Internal Revenue Code Section 125 Flexible Spending and Premium Reduction Plan (Plan) to eligible City employees; and

WHEREAS the 2021 Consolidated Appropriations Act was signed into law on December 27, 2020. It contains several provisions in regard to the Section 125 plan allowing employers to make plan amendments to increase the flexibility of the rules that govern the plan in response to the COVID-19 pandemic; and

WHEREAS, the City desires to amend the Plan as set forth in the attached amendment to extend the grace period of the 2020 plan year to December 31, 2021; to change the maximum age for the Dependent Care Account; and to allow eligible employees to make up to two prospective changes (enrollment and/or modifications) for health or dependent care flexible spending accounts on or before October 15, 2021.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of LaCrosse that the Amendment with an effective date of March 12, 2021 is hereby approved and ratified.

BE IT FURTHER RESOLVED, that the Deputy Director of Human Resources and the Director of Finance and Human Resources are authorized to take all necessary steps to implement said amendment.

*I*, Nikki M. Elsen, certify that this resolution was duly and officially adopted by the Common Council of the City of La Crosse on March 11, 2021.

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Nikki M. Elsen, WCMC, City Clerk City of La Crosse, Wisconsin