

BEFORE THE BOARD OF SUPERVISORS  
OF THE COUNTY OF FRESNO  
STATE OF CALIFORNIA

IN THE MATTER OF AMENDING THE CAFETERIA ) RESOLUTION AMENDING THE  
PLAN FOR THE EMPLOYEES OF COUNTY OF ) CAFETERIA PLAN FOR THE EMPLOYEES  
FRESNO TO ENACT CHANGES PURSUANT TO THE ) OF COUNTY OF FRESNO  
CONSOLIDATED APPROPRIATIONS ACT, 2021 )

WHEREAS, the County of Fresno maintains a cafeteria plan, pursuant to Section 125 of the Internal Revenue Code and regulations issued thereunder, which allows its officers and employees to make pre-tax salary reduction contributions to pay for health insurance premiums, as well as certain health care and dependent care expenses; and

WHEREAS, the Cafeteria Plan for the Employees of County of Fresno (hereinafter referred to as “the Plan”) was most recently amended on September 1, 2020; and

WHEREAS, on December 27, 2020, President Trump signed the Consolidated Appropriations Act, 2021, which allows section 125 cafeteria plans to permit participants to use funds from the 2020 plan year for expenses incurred through December 31, 2021 and to use funds from the 2021 plan year for expenses incurred through December 31, 2022; and

WHEREAS, the Board of Supervisors of the County wishes to implement the provisions as set forth herein; and

WHEREAS, the amendments contained in this resolution shall supersede the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this resolution.

NOW, THEREFORE BE IT RESOLVED by the Board of Supervisors of the County that the Cafeteria Plan for the Employees of County of Fresno is amended as follows:

- 1. The Plan’s Grace Period for the 2020 Plan Year, as referenced in Schedules B,

1 C, and D of the Plan, is extended to December 31, 2021.

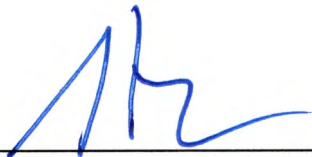
2 2. The 2020 Plan Year claims run-out deadline, as referenced in Schedules B, C,  
3 and D of the Plan, is extended from May 15, 2021 to March 1, 2022.

4 3. The Plan's Grace Period for the 2021 Plan Year, as referenced in Schedules B,  
5 C, and D of the Plan, is extended to December 31, 2022.

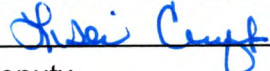
6 4. The 2021 Plan Year claims run-out deadline, as referenced in Schedules B, C,  
7 and D of the Plan, is extended from May 15, 2022 to March 1, 2023.

8  
9 THE FOREGOING, was passed and adopted by the following vote of the Board of  
10 Supervisors of the County of Fresno this 13th day of April 2021, to-wit:

11 AYES: Supervisors Brandau, Magsig, Mendes, Pacheco, Quintero  
12 NOES: None  
13 ABSENT: None  
14 ABSTAINED: None

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16 \_\_\_\_\_  
17 Steve Brandau, Chairman of the Board of  
18 Supervisors of the County of Fresno

17 ATTEST:  
18 Bernice E. Seidel  
19 Clerk of the Board of Supervisors  
20 County of Fresno, State of California

21 By:  \_\_\_\_\_  
22 Deputy