

RESOLUTION #25-39

This Amendment to the Employer's Cafeteria Plan (the "Plan") is adopted and effective as of the date set forth herein.

Now, therefore, effective for the first plan year commencing on or after January 1, 2026, the Dependent Care Supplement of the Plan is amended as follows:

MAXIMUM ANNUAL AMOUNT. The maximum annual benefit amount that you may elect under the Dependent Care Flexible Spending Account for a Plan Year is the smallest of the following amounts:

- 1) \$7,500 (\$3,750 if you are married and filed your Federal tax return as Married- Filing Separately); or 2) the lesser of the calendar year earned income limitation for you or your spouse described in Section 129 (b) of the Code. If your spouse is not employed and is either 1) physically or mentally incapable of self-care; or 2) a student during a month in which you incur a dependent care expense, earned income shall be the amount specified in Code Section 21 (d) (2).

The Plan Administrator has discretion to change the maximum and/or minimum contributions in subsequent years.

All other terms and provisions of the Plan shall remain unchanged.

Adoption

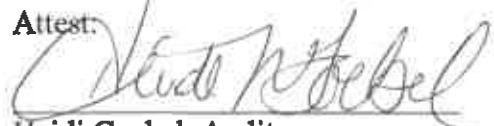
This Amendment has been adopted by Emmet County (employer) and is executed by its duly authorized officer on this 22nd Day of October, 2025.

Name of Employer: Emmet County

By:


Lisa Hansen, Chairperson

Attest:


Heidi Goebel, Auditor

Vote:

Hansen- aye or nay

Schumacher- aye or nay

Glasnapp- aye or nay

Pluth- aye or nay

Quastad- aye or nay