

FIRST AMENDMENT TO THE
RESTATED MASON PUBLIC SCHOOLS
DEPENDENT CARE ASSISTANCE PLAN

The Mason Public Schools, a Michigan government entity (the "Employer"), having approved and adopted the Restated Mason Public Schools Dependent Care Assistance Plan (the "Plan"), effective October 1, 2022, does hereby approve and adopt this First Amendment to Plan, effective as of January 1, 2026.

WHEREAS, the Board of Education of the Employer approved and adopted the Plan, with the intent that the Plan qualify under Sections 125 and 129 of the Internal Revenue Code of 1986, as amended (the "Code"), and for the purpose of offering dependent care benefits to Employees who satisfy the eligibility requirements for participation under the Restated Mason Public Schools Flexible Benefits Plan, as amended; and

WHEREAS, the Employer now wishes to amend the Plan to conform to changes in the applicable statutory dollar limit under the Internal Revenue Code.

NOW, THEREFORE, the Employer hereby adopts this First Amendment to the Plan, as follows:

1. Section 5.1 of the Plan is hereby amended in its entirety to read, as follows:

5.1 Dollar Limit on Benefits. For taxable years beginning before January 1, 2026, a Participant may not receive a Benefit for Eligible Expenses incurred in any taxable year of the Participant in excess of \$5,000 (\$2,500 for married Participants who file separate returns). Furthermore, such Benefit may not exceed for any given month the lesser of (a) the Participant's Earned Income for that month, or (b) the Earned Income of the Spouse for that month. Notwithstanding the foregoing, for taxable years beginning after December 31, 2025, the dollar limit set forth herein shall automatically adjust to \$7,500 (\$3,750 in the case of a married Participant filing a separate income tax return).

2. Except as specifically affected by this First Amendment, all the terms and provisions of the Plan, as previously amended and restated, shall remain in full force and effect, the same and unchanged.

IN WITNESS WHEREOF, the Employer has caused this First Amendment to be executed on the 11th day of December 2025.

MASON PUBLIC SCHOOLS
a Michigan governmental entity

By: _____

Its: Superintendent