AMENDMENT TO THE
BOWDOIN COLLEGE DEPENDENT CARE REIMBURSEMENT PLAN
(as effective January 1, 2018)

The Bowdoin College Dependent Care Reimbursement Plan (the “Plan”) was last amended and restated effective January 1, 2018. The Plan is hereby amended in the following respects:

1. The terms used in this Amendment shall have the meanings set forth in the Plan unless the context indicates otherwise.

2. The Plan is hereby amended to add a new Appendix A to the end thereof, to read as follows:

APPENDIX A

Temporary COVID-19 Relief Provisions

Bowdoin College has adopted the following temporary changes to the Plan. These changes are intended to provide relief to Participants facing hardship due to the Covid-19 pandemic. Notwithstanding anything in the Plan to the contrary, the following provisions shall apply for the Plan Years indicated.

A. Grace Period. Notwithstanding the provisions of Section 4.4, for the Plan Years ending on December 31, 2020, and December 31, 2021, a Participant may receive reimbursement for Dependent Care Expenses incurred during the Plan Year and the during the twelve (12) month period immediately following the end of the Plan Year.

B. Mid-Year Election Changes. Notwithstanding the provisions of Sections 3.1 and 3.2, for the Plan Years ending December 31, 2020, and December 31, 2021, a Participant may elect to enroll in the Dependent Care Reimbursement Account, revoke an election to enroll in the Dependent Care Reimbursement Account, or elect to increase or reduce the amount to be allocated to the Participant’s Dependent Care Reimbursement Account at any time, according to procedures established by the Plan Administrator, subject to the following rules:

1) A mid-year election change made pursuant to this section may not be retroactive and shall apply only after the date the election change is received by the Plan Administrator.

2) A mid-year election change made pursuant to this section may not increase the Participant’s allocation for the Plan Year to an amount that greater than the annual maximum allocation as described in Section 3.1 of the Plan, or reduce the allocation for the Plan Year to an amount that is less than the greater of:
i) the sum of the amount allocated to the account for the Plan Year as of the date the election is received by the Plan Administrator; or

ii) the sum of all reimbursements requested by the Participant from the account attributable to expenses incurred during the Plan Year as of the date the election is received by the Plan Administrator.

C. Increased Dependent Care Expense Age Limit. Notwithstanding the provisions of Section 1.15(a), for the 2020 Plan Year, a Dependent of a Participant who otherwise satisfies the definition of Qualifying Individual shall continue to be a Qualifying Individual until the Dependent’s fourteenth (14th) birthday. For the 2021 Plan Year, a Dependent of a Participant who otherwise satisfies the definition of Qualifying Individual shall continue to be a Qualifying Individual until the Dependent’s fourteenth (14th) birthday only for Dependent Care Expenses reimbursed from unused funds in the Participant’s Dependent Care Reimbursement Account at the end of the 2020 Plan Year.

3. This Amendment shall be effective as of January 1, 2020.

IN WITNESS WHEREOF, Bowdoin College has caused this Amendment to be executed this 3rd day of Dec., 2021.

BOWDOIN COLLEGE

By ____________________________

Its Senior Vice President for Finance and Administration and Treasurer