AMENDMENT TO THE
BOWDOIN COLLEGE HEALTH CARE REIMBURSEMENT PLAN
(as effective January 1, 2020)

The Bowdoin College Health Care Reimbursement Plan (the “Plan”) was last amended and restated effective January 1, 2020. 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


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. Enhanced Carryover. Notwithstanding the provisions of Section 4.5, for the Plan Years ending on December 31, 2020, and December 31, 2021, a Participant shall be permitted to carryover the entire amount remaining in the Participant’s Health Care Reimbursement Account at the end of the Plan Year into the subsequent Plan Year. As used in Sections 4.3 and 4.6, “amount described in Section 4.5” includes any amount carried over pursuant to this Section A.

B. Post-Termination Expense Reimbursement. Notwithstanding the provisions of Section 2.3, a Participant who terminates participation in the Health Care Reimbursement Account during the Plan Year ending December 31, 2021, will be permitted to receive reimbursements from the Participant’s Health Care Reimbursement Account for Health Care Expenses incurred through the end of the Plan Year, up to the total amount allocated to the Participant’s Health Care Reimbursement Account during the 2021 Plan Year.

C. 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 Health Care Reimbursement Account, revoke an election to enroll in the Health Care Reimbursement Account, or elect to increase or reduce the amount to be allocated to the Participant’s Health 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.

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

IN WITNESS WHEREOF, the Employer 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