

**FOURTH AMENDMENT TO THE
BOWDOIN COLLEGE FLEXIBLE BENEFITS PLAN
(as effective January 1, 2009)**

The Bowdoin College Flexible Benefits Plan (the "Plan") was last amended and restated effective January 1, 2009. 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. Article IV of the Plan is amended to add a new Section 4.5 as follows:

4.5 Temporary COVID-19 Relief. Notwithstanding any provision of this Article IV to the contrary, an Eligible Employee may elect to begin participation in the Bowdoin College Health Care Reimbursement Plan and the Bowdoin College Dependent Care Reimbursement Plan as permitted under the temporary COVID-19 relief provisions in Appendix A to the Bowdoin College Health Care Reimbursement Plan and Appendix A to the Bowdoin College Dependent Care Reimbursement Plan.

3. Article V of the Plan is amended to add a new Section 5.9 as follows:

5.9 Temporary COVID-19 Relief. Notwithstanding any provision of this Article V to the contrary, a Participant may make a Benefit Election change during a Plan Year as permitted under the temporary COVID-19 relief provisions in Appendix A to the Bowdoin College Health Care Reimbursement Plan and Appendix A to the Bowdoin College Dependent Care Reimbursement Plan.

4. Notwithstanding any provision of the Second Amendment to the Bowdoin College Flexible Benefits Plan, adopted December 18, 2014, to the contrary, unused amounts remaining in a Participant's Health Care Reimbursement Plan account at the end of a Plan Year may be carried over for use in the next Plan Year as provided in Appendix A to the Bowdoin College Health Care Reimbursement Plan.

5. 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