

**STATE OF MINNESOTA
FLEXIBLE BENEFITS PLAN**

SUMMARY OF MATERIAL MODIFICATIONS

The purpose of this Summary of Material Modifications is to inform you of a change that was made to the State of Minnesota's Flexible Benefits and Transit Expense Plan for 2023. This change has affected the information previously provided to you in the Plan's Summary Plan Description. The Summary Plan Description is modified as described below.

The carryover eligibility requirement affecting Medical/Dental Expense Accounts has been removed from the 2023 plan and will not go into effect until the 2024 plan year. The following is a change to the carryover eligibility in the section titled 'Medical/Dental Expense Account' and was effective January 1, 2023:

Medical/Dental Expense Account

The Medical/Dental Expense Account (MDEA) allows you to pay for certain unreimbursed medical, dental, vision, and over-the-counter expenses with up to \$3,050 of pre-tax dollars. You participate in the program by enrolling during Open Enrollment. New employees must enroll within 30 days of the first day of their employment, re-hire, or reinstatement, or within 30 days of the enrollment packet print date. Employees who become insurance eligible mid-year must enroll within 30 days of becoming eligible or within 30 days of the enrollment packet print date. You must enroll each year during Open Enrollment for each plan in which you wish to participate. **There is a \$100 minimum annual enrollment amount for the MDEA.**

LANGUAGE CHANGE: You must make a minimum election for the 2024 Plan Year as part of the requirements to qualify to have carryover funds from the 2023 Plan Year into the 2024 Plan Year.

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AMENDMENT

WHEREAS, State of Minnesota (the "Company") maintains the State of Minnesota Flexible Benefits and Transit Expense Plan (the "Plan") for the benefit of certain of its employees; and

WHEREAS, Pursuant to Section 8.01 of the Plan, the Company desires to amend the Plan;

NOW, THEREFORE, the Plan is hereby amended as follows, effective as provided therein:

1. The change to the Medical/Dental Expense Account (MDEA) carryover eligibility was not effective January 1, 2023, but is delayed until January 1, 2024.

PLAN YEAR END: December 31, 2023

IN WITNESS WHEREOF, the Company has caused this Amendment to be executed this 23rd day of June 2023.

STATE OF MINNESOTA:

Signature: *Galen Benshoof*

Print Name: Galen Benshoof

Title/Position: Enterprise Director, Employee Insurance

V-3.00