

**RESOLUTION TO AMEND  
THE COMMUNITY UNIT SCHOOL DISTRICT #200 403(B) PLAN**

\* \* \*

**WHEREAS**, Community Unit School District 200 (the "District") maintains the Community Unit School District #200 403(b) Plan (the "403(b) Plan") for the benefit of its eligible employees; and

**WHEREAS**, the 403(b) Plan is intended to satisfy the requirements of Section 403(b) of the Internal Revenue Code of 1986, as amended (the "Code"), and other applicable sections of the Code and the Treasury Regulations issued thereunder; and

**WHEREAS**, the Board of Education of the District (the "Board") is authorized to amend the Plan; and

**WHEREAS**, the Board desires to amend the Plan to incorporate certain changes under the Setting Every Community Up for Retirement Enhancement Act (the "SECURE Act"), including allowing for qualified birth or adoption distributions.

**NOW, THEREFORE**, it is resolved by the Board as follows:

1. The preamble recitals of this Resolution are hereby adopted as if fully set forth herein.
2. The Board hereby approves an amendment of the Plan to incorporate the changes to the Plan required by the SECURE Act.
3. The Board hereby approves an amendment of the Plan to allow for qualified birth or adoption distributions.
4. The Board hereby authorizes the District's Administration to administer and implement the changes to the Plan in accordance with, and to the extent permitted by, the SECURE Act and this Resolution.
5. The Board further authorizes the District's Administration to perform all administrative tasks, and to approve and execute all necessary documentation, to effect the purposes of this Resolution and as otherwise required for the Plan to comply.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2021, by the following vote:

AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSENT: \_\_\_\_\_

Board of Education

By: \_\_\_\_\_  
President

Attest: \_\_\_\_\_  
Secretary