

EXHIBIT "F"

Coronavirus Aid, Relief, and Economic Security (CARES) Act Provisions Election Form
Applicable to 457(b), 401(a), 401(k) and 403(b) Plans

The CARES Act provides relief for a "qualified" participant:

- who is diagnosed with coronavirus (COVID-19); or
whose spouse or dependent is diagnosed with COVID-19; or
who experiences adverse financial consequences as a result of being quarantined, furloughed, or laid off; having work hours reduced; being unable to work due to lack of child care due to COVID-19; or closing or reducing hours of a business owned or operated by the individual due to COVID-19.

Employees will be able to acknowledge that they meet one of the above qualifying criteria by completing a self-certification form provided by ICMA-RC.

A. Coronavirus-Related Distribution (CRD)

The plan will permit a qualified employee to withdraw up to \$100,000 across all plans:

[X] Yes [] No ("No" is the default provision under the plan if no selection is made.)

401(a) Money Purchase Plan and 401(a) Profit Sharing Plan Sponsors Only: Please indicate whether you wish to waive the limit of two in-service withdrawals per year to allow for CRDs.

[] Yes [] No ("No" is the default provision under the plan if no selection is made.)

Note to employers offering 401(a) Money Purchase Plans: If you elect to offer CRDs, you understand that your plan must already allow in-service withdrawals and the CRD participant must satisfy your plan's requirements for in-service withdrawals. Consequently, this provision may not be available to all participants in 401(a) Money Purchase Plans.

B. Loan Increase (Coming Soon - Please indicate your preference so that we can immediately begin offering this provision once it is available. Your plan must currently offer loans to elect this provision. If you do not currently offer loans but are interested in learning more about this option, please contact us.)

If the plan permits loans, the plan will allow a qualified participant to receive a loan of up to the lesser of \$100,000 or 100% of the participant's vested balance in their plan account.

[X] Yes [] No ("No" is the default provision under the plan if no selection is made.)

Do you wish to increase your plan's loan limit or permit refinance to allow for another loan for COVID-19 relief?

[] Yes [] No ("No" is the default provision under the plan if no selection is made.)

Plan Sponsor Authorization (please provide one form per plan number):

By signing below, we intend to amend our plan to allow these provisions as of the date below or as soon as administratively feasible, and we authorize ICMA-RC to operate the plan in accordance with our elections as of the date below.

Employer Plan Number: _____ Employer Plan Name: _____

Signature of Authorized Plan Representative: _____

Print Name: _____

Title: _____

Date: ___ / ___ / ___
Month Day Year

This form can be returned by email, fax, or mail using the information below.

Email to: PlanAdoptionServices@icmarc.org

Mail to: ICMA-RC

Fax to: (202) 682-6439
ATTN: Plan Sponsor Services

ATTN: PLAN ADOPTION SERVICES
777 North Capitol Street, NE, Suite 600
Washington, DC 20002-4240