

Walla Walla School District 403(b) Plan

ROTH AMENDMENTS

PARTY & EFFECTIVE DATE

This Amendment to the Restated Plan Document is adopted effective 10/1/2023 by School District No.140, Walla Walla County, Washington (Walla Walla School District) (the "Employer").

RECITALS

The Employer wishes to amend the 403(b) Plan to allow for Roth 403(b) Contributions and the Rollover or Transfer of Designated Roth Accounts. A copy of the Amendment will be made available on the Carruth Compliance Consulting website, www.ncompliance.com.

AMENDMENT

The 403(b) Plan is hereby amended as follows:

1. ADOPTION AGREEMENT- PLAN INFORMATION 9(b) on page 2:

9. The Plan shall accept the following contribution type: (b) Post-Tax Roth Elective Deferrals

2. ADOPTION AGREEMENT- ROLLOVER CONTRIBUTION/TRANSFER 19(b) and 20(b) on page 4:

19 (b) The Plan (1) will accept (2) will not accept Designated Roth accounts from any plans selected in 19(a).

20 (b) The Plan (1) will accept (2) will not accept Designated Roth accounts from any plans selected in 20(a).

The Employer has caused this amendment to be executed by its duly authorized representative, as of the date set forth below.

Walla Walla School District

By _____

Print Name Janette Jeffers

Date 10/19/2023