

## 8x8, INC. FLEXIBLE BENEFITS PLAN AMENDMENT 2

### ARTICLE I PREAMBLE

**1.1 Adoption and effective date of amendment.** The Employer adopts this Amendment to the 8x8, Inc. Flexible Benefits Plan (the "Plan"). The sponsor intends this Amendment as good faith compliance with the requirements of these provisions. This Amendment shall be effective on or after the date the Employer elects in Section 2.1 below.

**1.2 Supersession of inconsistent provisions.** This Amendment shall supersede the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this Amendment.

**1.3 Construction.** Except as otherwise provided in this Amendment, any reference to "Section" in this Amendment refers only to sections within this Amendment and is not a reference to the Plan. The Article and Section numbering in this Amendment is solely for purposes of this Amendment, and does not relate to any Plan article, section, or other numbering designations.

### ARTICLE II ELECTIONS

**2.1 Effective Date.** The provisions of this Amendment, unless otherwise indicated are effective as of January 1, 2021 (the "Effective date").

**2.2 H.R. 133 Consolidated Appropriations Act (CAA) Amendment(s).** The Employer hereby amends the Plan as follows:

#### **Mid-Year Election Changes (Temporary Provision)**

You may make a new health plan election, without a qualifying life event, for yourself and/or your dependents if you initially declined to elect coverage either when eligible or during Open Enrollment for the 2021 plan year. Elections can only be made on a prospective basis and this provision will expire as of 1/1/2022.

#### **Dependent Age Change for Daycare Eligibility (Temporary Provision)**

The eligible child dependent maximum age limit was extended from up to age 13 to up to age 14. For Dependent Care Account holders who had dependents who aged out of eligibility in the prior plan year, January 1, 2020 through December 31, 2020, you may apply for Dependent Care claims reimbursement if you had a balance in your Dependent Care Account when your dependent child aged out of eligibility. This provision will expire as of 1/1/2022.

The Dependent Care Account extended the eligible dependent maximum age limit from up to 13 years of age to up to 14 years of age. For eligible dependents who aged out of eligibility during the last plan year, January 1, 2020 through December 31, 2020, Dependent Care account holders with unused balances for that plan year to apply this rule to claims for reimbursement of the unused balance in the following plan year. This provision will expire as of 1/1/2022.

**2.3 Amendments Not Related to CAA.** The Employer hereby amends the Plan as follows:

**Minimum Flexible Spending Account (FSA) Carry Over Amount**

Effective January 1, 2021, the minimum Carry Over amount for the FSA benefits will be \$25.00 annually. If you are no longer an active FSA participant, your FSA balance will not carry over into the new year if your balance is under \$25.00.

This amendment has been executed this 25th day of August, 2021.

Name of Employer: \_8x8, Inc.

By: Nescett Wright \_\_\_\_\_

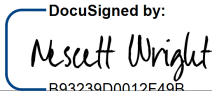
CERTIFICATE OF ADOPTING RESOLUTION

The undersigned authorized representative of 8x8, Inc. hereby certifies that the following resolutions were duly adopted on January 1, 2021 (date) and that such resolutions have not been modified or rescinded as of the date hereof;

RESOLVED, that the Amendment to the Plan (the Amendment) is hereby approved and adopted, and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the amendment.

The undersigned further certifies that attached hereto is a copy of the Amendment approved and adopted in the foregoing resolution.

Date: August 25, 2021

Signed:  B93239D0012F49B...

Printed Name/Title: Nescett Wright Director, Global Benefits

**SUMMARY OF MATERIAL MODIFICATIONS**  
**for the**  
**8x8, Inc.**  
**Flexible Benefits Plan**

**I**  
**INTRODUCTION**

This is a Summary of Material Modifications regarding the 8x8, Inc. Flexible Benefits Plan (the “Plan”). This is merely a summary of the most important changes to the Plan and information contained in the Summary Plan Description (“SPD”) previously provided to you. It supplements and amends that SPD so you should retain a copy of this document with your copy of the SPD. If you have any questions, contact the Administrator. If there is any discrepancy between the terms of the Plan, as modified, and this Summary of Material Modifications, the provisions of the Plan will control.

**II**  
**SUMMARY OF CHANGES**

**H.R. 133 Consolidated Appropriations Act (CAA) Amendment(s).** The Employer hereby amends the Plan as follows:

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