

## 8x8, Inc FLEXIBLE BENEFITS PLAN AMENDMENT

### ARTICLE I PREAMBLE

- 1.1 **Adoption and effective date of amendment.** The Employer adopts this Amendment to 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, 2020 (the "Effective date").
- 2.2 **Increase and Indexing of Carryover.**

Effective as of the effective date, the Employer amends their plan to increase the carryover and allow for indexing.

On May 12, 2020, the Internal Revenue Service released guidance impacting section 125 cafeteria plans. This guidance is designed to provide temporary flexibility for employers and employees and assist with the National response to the 2019 Novel Coronavirus outbreak (COVID-19).

These changes permit participants to carryover \$550 for the plan year beginning on or after January 1, 2020. Additionally, the increase in the amount that can be carried over from one plan year to the next shall be indexed for inflation.

This amendment has been executed this 8th day of December, 2020.

Name of Employer: 8x8, Inc \_\_\_\_\_

By: DocuSigned by:  
*Mscott Wright* \_\_\_\_\_  
EMPLOYER

**CERTIFICATE OF ADOPTING RESOLUTION**

8x8, Inc hereby certifies that the following resolutions were duly adopted on December 8th, 2020 (date) and that such resolutions have not been modified or rescinded as of the date hereof;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: December 9, 2020  
Signed: DocuSigned by:  
Nescett Wright  
B93239D0012F49B...  
Nescett wright / Director, Global Benefits  
*[print name/title]*

**SUMMARY OF MATERIAL MODIFICATIONS  
for the**

8x8, Inc  
Flexible Benefits Plan

**I  
INTRODUCTION**

This is a Summary of Material Modifications regarding the Employer Name 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**

**Increase and Indexing of Carryover.**

Effective as of the effective date, the Employer amends their plan to increase the carryover and allow for indexing.

On May 12, 2020, the Internal Revenue Service released guidance impacting section 125 cafeteria plans. This guidance is designed to provide temporary flexibility for employers and employees and assist with the National response to the 2019 Novel Coronavirus outbreak (COVID-19).

These changes permit participants to carryover \$550 for the plan year beginning on or after January 1, 2020. Additionally, the increase in the amount that can be carried over from one plan year to the next shall be indexed for inflation.