

**First Amendment
to the
Fairfax County Public Schools 403(b) Plan**

WHEREAS, Fairfax County Public School District (the “Employer”) currently sponsors the Fairfax County Public Schools 403(b) Plan (the “Plan”); and

WHEREAS, the Plan was most recently amended and restated effective January 1, 2016; and

WHEREAS, pursuant to Section 8.2 of the Plan, the Employer may amend the Plan at any time; and

WHEREAS, the Employer, pursuant to the authority granted to it under Plan section 8.2, deems it desirable to clarify certain provisions in the most recent Restatement to ensure operational compliance with the plan terms;

NOW, THEREFORE, the Plan is hereby amended in the following respects:

1. The final paragraph of the Preamble is replaced to provide as follows:

“**NOW THEREFORE**, the Employer hereby amends and restates the Fairfax County Public Schools 403(b) Plan, effective as of January 1, 2016. The terms of this amending restatement shall not apply to, nor treat as part of the Plan, any contracts issued before 2009 that it is permissible for the Employer to treat as not part of the Plan, as provided in Section 8 of Revenue Procedure 2007-71, applicable regulations, and other applicable guidance, subject to any requirement or reasonable good faith efforts to include the contract as part of the Plan as required under such Revenue Procedure or other applicable guidance.”

2. Section 1.9 is replaced to provide as follows:

“**1.9 Disabled.** “Disabled” means the definition of disability provided in the applicable Individual Agreement; however, to the extent not defined under the applicable Individual Agreement, “Disabled” means unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or to be of long continued and indefinite duration or, as applicable.”

3. Section 1.24 is replaced to provide as follows:

“**1.24 Spouse.** The term “spouse” means the person to whom a Participant is lawfully married. The term “married” does not include domestic partnerships, civil unions, and similar types of formal relationships that are not denominated as marriage or married, even if the law of the state or other jurisdiction provides similar rights, protections, and benefits to persons in these relationships as to married persons.”

4. The typographical error in Section 5.4 referring to Treasury Regulations section 1.401(k)-1(d)(3)(iii)(B) is corrected to refer to Treasury Regulations section 1.401(k)-1(d)(3)(iv)(B).

5. Section 9.7 is replaced to provide as follows:

“9.7 **Procedure When Distributee Cannot Be Located.** The Administrator will make a reasonable and diligent effort to locate a Participant, Retired Participant, or Beneficiary who is entitled to a distribution under the Plan. If the Administrator is unable to locate such a person entitled to benefits hereunder, or if there has been no claim made for such benefits, the Annuity Contract or Custodial Account shall continue to hold the benefits due such person. The foregoing shall not preclude the Vendor following its own procedures with respect to accountholders who cannot be located.”

IN WITNESS WHEREOF, the undersigned, authorized to act on behalf of the Employer, adopts and thereby makes effective the foregoing amendment, on this 21 day of Dec, 2016.

Fairfax County Public Schools

By 