



## Evident Scientific MIS, Inc

Evident Scientific MIS, Inc  
48 Woerd Ave  
Waltham, MA 02453

Evident Scientific MIS, Inc. Health and Welfare Plan

Summary Plan Description

Amended and Restated January 01, 2026

# TABLE OF CONTENTS

## I. ARTICLE - ELIGIBILITY

01. HOW CAN I PARTICIPATE IN THE PLAN?
02. WHAT ARE THE ELIGIBILITY REQUIREMENTS FOR OUR PLAN?
03. WHEN CAN I ENTER THE PLAN?
04. HOW DO I ENROLL IN THE PLAN?

## II. ARTICLE - OPERATION

01. HOW DOES THIS PLAN OPERATE?

## III. ARTICLE - CONTRIBUTIONS; ELECTIONS

01. HOW MUCH OF MY PAY MAY THE EMPLOYER REDIRECT?
02. WHAT HAPPENS TO CONTRIBUTIONS MADE TO THE PLAN?
03. WHEN MUST I DECIDE WHICH ACCOUNTS I WANT TO USE?
04. WHEN IS THE ELECTION PERIOD FOR OUR PLAN?
05. MAY I CHANGE MY ELECTIONS DURING THE PLAN YEAR?
06. MAY I MAKE NEW ELECTIONS IN FUTURE PLAN YEARS?

## IV. ARTICLE - BENEFITS

01. WHAT BENEFITS ARE OFFERED UNDER THE PLAN?
02. HEALTH FLEXIBLE SPENDING ACCOUNT
03. LIMITED PURPOSE FLEXIBLE SPENDING ACCOUNT
04. DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT
05. PREMIUM EXPENSE ACCOUNT

## V. ARTICLE - BENEFIT PAYMENTS

01. WHEN WILL I RECEIVE PAYMENTS FROM MY ACCOUNTS?
02. WHAT HAPPENS IF I DON'T SPEND ALL PLAN CONTRIBUTIONS DURING THE PLAN YEAR?
03. WHAT HAPPENS IF MY EMPLOYMENT TERMINATES?
04. WILL MY SOCIAL SECURITY BENEFITS BE AFFECTED?

## VI. ARTICLE - HIGHLY COMPENSATED AND KEY EMPLOYEES

01. DO LIMITATIONS APPLY TO HIGHLY COMPENSATED EMPLOYEES?

## VII. ARTICLE - PLAN ACCOUNTING

01. PERIODIC STATEMENTS

## VIII. ARTICLE - GENERAL INFORMATION ABOUT OUR PLAN

01. GENERAL PLAN INFORMATION
02. EMPLOYER INFORMATION
03. PLAN ADMINISTRATOR INFORMATION
04. AGENT FOR SERVICE OF LEGAL PROCESS
05. TYPE OF ADMINISTRATION
06. CLAIMS SUBMISSION

# Evident Scientific MIS, Inc

## Evident Scientific MIS, Inc. Health and Welfare Plan

### INTRODUCTION

The Company's Flexible Benefit Plan ("Plan") has been established to allow Eligible Employees to pay for certain benefits on a pre-tax basis. There are specific benefits that you may elect, and they are outlined in this Summary Plan Description. You will also be informed about other important information concerning the Plan, such as the conditions you must satisfy before you can join and the laws that protect your rights.

Read this Summary Plan Description ("SPD") carefully so that you understand the provisions of the Plan and the benefits you will receive. This SPD describes the Plan's benefits and obligations as contained in the Plan document, which governs the operation of the Plan. The Plan document is written in much more technical language. Please note that if the non-technical language in this SPD and the legal language of the Plan document conflict, the Plan document will always govern the Plan. Also, if there is a conflict between any of the insurance contracts and either the Plan document or this Summary Plan Description, the insurance contracts will control the respective insurance policies. If you wish to receive a copy of the legal Plan document, please contact the Plan Administrator.

The Plan is subject to the Internal Revenue Code and other federal and state laws and regulations that may affect your rights under this plan. This SPD explains the current details of the Plan in order to comply with all applicable legal requirements. From time to time, the Plan may be revised due to a change in laws or due to pronouncements by the Internal Revenue Service (IRS) or other federal agencies. This Plan may be amended or terminated by the Company. If the Plan is ever amended or changed, the Company will notify you.

This SPD was designed to provide you with information regarding the Company Flexible Benefit Plan. If this SPD does not answer all of your questions, please contact the Administrator (or other assigned person). The name and address of the Administrator can be found in the Article of this SPD entitled "General Information About our Plan."

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## I. ARTICLE - ELIGIBILITY

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### 01. **How can I participate in the Plan?**

Before you can become a Participant in the Plan, there are certain conditions that you must satisfy. First, you must be an active employee working 30.00 or more hours per week or 130 hours per month and meet the eligibility requirements.

After that, you must enroll in the Plan on the "entry date" that has been established for all employees. The "entry date" is defined in Question 3 below. However, in certain limited situations, you may enroll in the Plan at other times as well. See the Article titled: "Contributions".

### 02. **What are the eligibility requirements for our Plan?**

You will be eligible to join the Plan once you have satisfied the conditions for coverage under our group medical plan or, the date you provide certification of enrollment in another group health plan, and satisfy the other eligibility requirements established by your employer as defined in section 1.

### 03. **When can I enter the plan?**

An Eligible Employee shall become a Participant when the following condition(s) is/are met:

First Day Following Completion of Waiting Period 0 Days.

### 04. **How do I enroll in the Plan?**

Before you can join the Plan, you must complete an enrollment form. The enrollment form will allow you to select which benefits you want to participate in under the Plan. This form will also authorize the Company to redirect some of your earnings in order to pay for the benefits you select.

However, if you are already covered under any of the insured benefits, you will automatically participate in this Plan to the extent of your premiums unless you elect not to participate in this Plan. These benefits are listed in the Article titled: "Benefits".

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## II. ARTICLE - OPERATION

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### 01. **How does this Plan operate?**

Before the start of each Plan Year, you will be able to elect to have some of your earnings contributed to the Plan. These amounts will be used to pay for the benefits you have chosen. The portion of your earnings that is paid to the Plan is not subject to Federal income or Social Security taxes. In other words, this allows you to use tax-free dollars to pay for certain kinds of benefits and expenses that you normally pay for with out-of-pocket, taxable dollars. However, if you receive a reimbursement for an expense under this Plan, you cannot claim a Federal income tax credit or deduction on your return. Participation in this plan is completely voluntary.

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### III. ARTICLE - CONTRIBUTIONS; ELECTIONS

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01. **How much of my pay may the Employer redirect?**

Each year, we will automatically contribute on your behalf enough of your compensation to pay for the insurance coverage provided unless you elect not to receive any or all of such coverage. You may also elect to have us contribute on your behalf enough of your compensation to pay for any other benefits that you elect under the Plan. These amounts will be deducted from your pay over the course of the year on a per payroll basis.

02. **What happens to contributions made to the Plan?**

Prior to the Plan start date each year, you must decide on the amount of pre-tax dollars you want to contribute to the Plan. It is very important that you make these choices carefully based on what you expect to spend on each covered benefit or expense during the Plan Year. Later, those dollars will be used to pay those expenses as they arise during the Plan Year. In addition, you should also note that any previous benefit payments made from any Account under the Plan that are unclaimed (e.g., uncashed benefit checks) at the end of the Plan Year following the period of coverage in which the qualifying expense was incurred will be forfeited to the Employer, including those unused funds remaining in your Health Flexible Spending Account after the grace period and any run-out period described in the Article titled: "Benefits".

For information regarding the administration of contributions in specific accounts under this Plan, please refer to the Article titled: "Benefits".

03. **When must I decide which accounts I want to use?**

You are required by Federal regulations to decide during the enrollment or election period (defined below) prior to the Plan Year start. You must decide which accounts you want and how much you want to contribute to each account.

If you are already covered by any of the insured benefits offered by this Plan, you will automatically become a Participant to the extent of the premiums for such insurance, unless you elect during the election period (defined below) not to participate in the Plan.

04. **When is the election period for our Plan?**

You will make your initial election on or before your entry date. (Please review the Article titled: "Eligibility" to better understand the eligibility requirements and entry date.) Then, for each following Plan Year, the election period is established by the Company and applied uniformly to all Participants. It will normally be a period of time prior to the beginning of each Plan Year. The Company will inform you each year about the election period. (See the Article entitled "General Information About Our Plan" for the definition of Plan Year.)

05. **May I change my elections during the Plan Year?**

Generally, you cannot change the elections you have made after the beginning of the Plan Year. However, there are certain limited situations when you can change your elections.

You are permitted to change elections if you have a "change in status" and you make an election change that is consistent with the change in status. Currently, Federal law considers the following events to be a change in status:

- Marriage, divorce, death of a spouse, legal separation or annulment;
- Change in the number of dependents, including birth, adoption, placement for adoption, or death of a dependent;
- Any of the following events for you, your spouse or dependent: termination or commencement of employment, a strike or lockout, commencement or return from an unpaid leave of absence, a change in worksite, or any other change in employment status that affects eligibility for benefits;
- One of your dependents satisfies or ceases to satisfy the requirements for coverage due to change in age, student status, or any similar circumstance; and
- A change in the place of residence of you, your spouse or dependent that would lead to a change in status, such as moving out of a coverage area for insurance.

In addition, if you are participating in the Dependent Care Flexible Spending Account, then there is a change in status if your dependent no longer meets the qualifications to be eligible for dependent care.

There are detailed rules on when a change in election is deemed to be consistent with a change in

status. In addition, there are laws that give you certain other rights to change health coverage for you, your spouse, or your dependents. If you change coverage due to rights you have under the law, then you can make a corresponding change in your elections under the Plan. If any of these conditions apply to you, you should contact the Administrator.

If the cost of a benefit provided under the Plan increases or decreases during a Plan Year, then we will automatically increase or decrease, as the case may be, your salary redirection election. If the cost increases significantly, you will be permitted to either make corresponding changes in your payments or revoke your election and obtain coverage under another benefit package option with similar coverage, or revoke your election entirely.

If the coverage under a Benefit is significantly curtailed or ceases during a Plan Year, then you may revoke your elections and elect to receive on a prospective basis coverage under another plan with similar coverage. In addition, if the Company adds a new coverage option or eliminates an existing option, you may elect the newly-added option (or elect another option if an option has been eliminated) and make corresponding election changes to other options providing similar coverage. If you are not a Participant, you may elect to join the Plan. There are also certain situations when you may be able to change your elections on account of a change under the plan of your spouse, former spouse or dependent's employer.

These rules on change due to cost or coverage do not apply to the Health Flexible Spending Account, and you may not change your election to the Health Flexible Spending Account if you make a change due to cost or coverage for insurance.

You may not change your election under the Dependent Care Flexible Spending Account if the cost change is imposed by a dependent care provider who is your relative.

In addition, there are laws that give you rights to change group health coverage for you, your spouse, and/or your dependents (i) if you go from working 30 or more hours a week to working less than 30 hours a week and you intend to enroll in certain other health plans, or (ii) if you are eligible to enroll in and intend to enroll in certain Marketplace Qualified Health Plans. If you change coverage due to rights under these laws, then you can make a corresponding change in your elections under the Plan. If any of these conditions apply to you, you should contact the administrator.

**06. May I make new elections in future Plan Years?**

Yes. For each new Plan Year, you may change the elections that you previously made. You may also choose not to participate in the Plan for the upcoming Plan Year. If you do not make new elections during the election period before a new Plan Year begins, the Company will assume you want your elections for insured benefits only to remain the same and you will not be considered a Participant for the non-insured benefit options under the Plan for the upcoming Plan Year.

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## **IV. ARTICLE - BENEFITS**

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### **01. What benefits are offered under the Plan?**

You may choose to receive your entire compensation or use a portion to pay for benefits under this plan.

### **02. Health Flexible Spending Account**

The Health Flexible Spending Account enables you to pay for expenses allowed under Sections 105 and 213(d) of the Internal Revenue Code and that are not covered by our insured medical plan, and to save taxes at the same time. The Health Flexible Spending Account allows you to be reimbursed by the Employer for out-of-pocket medical, dental and/or vision expenses incurred by you and your dependents.

Drug costs, including insulin, may be reimbursed. You may not, however, be reimbursed for the cost of other health care coverage maintained outside of the Plan, or for long-term care expenses. A list of covered expenses is available from the Administrator.

The most that you can contribute to your Health Flexible Spending Account for the Plan Year is \$3,400.00. The maximum limit may increase from year-to-year pursuant to Section 125(i)(2) of the Internal Revenue Code. In addition, you may carry over any amount left in your account up to \$660.00. The maximum limit may increase from year-to-year as provided under IRS Notice 2020-33 and Section 125(i) of the Internal Revenue Code. This amount can be used the following Plan year to pay for eligible expenses.

In order to be reimbursed for a health care expense, you must submit to the Administrator an itemized bill from the service provider. The Company will also provide you with a debit card to use to pay for qualified Medical Expenses. The Administrator will provide you with further details about the debit card. Amounts reimbursed from the Plan may not be claimed as a deduction on your personal income tax return. As required by law, reimbursement from the fund shall be paid at least once a month. Expenses under this Plan are treated as being "incurred" when you are provided with the care that gives rise to the expenses, not when you are formally billed or charged, or you pay for the medical care.

You may be reimbursed for expenses for any child until the end of the calendar year in which the child reaches age 26. A "child" is a natural child, stepchild, foster child, adopted child, or a child placed with you for adoption. If a child gains or regains eligibility due to these new rules, that qualifies as a change in status for purposes of coverage changes.

### **03. Limited Purpose Flexible Spending Account**

The Limited Purpose Flexible Spending Account enables you to pay for expenses allowed under Sections 105 and 213(d) of the Internal Revenue Code which are not covered by our insured medical plan and save taxes at the same time. The Limited Purpose Flexible Spending Account allows you to be reimbursed by the Employer for out-of-pocket Dental, Vision, and Preventative Care Expenses incurred by you and your dependents.

Drug costs may be reimbursed if they are considered for dental, vision or preventive care.

The most that you can contribute to your Limited Purpose Flexible Spending Account each Plan Year is \$3,400.00. The maximum limit may increase from year-to-year pursuant to Section 125(i)(2) of the Internal Revenue Code. In addition, you may carry over any amount left in your account at the end of the Plan Year, up to \$660.00. The maximum limit may increase from year-to-year as provided under IRS Notice 2020-33 and Section 125(i) of the Internal Revenue Code. This amount can be used the following Plan year to pay for eligible expenses.

### **04. Dependent Care Flexible Spending Account**

The Dependent Care Flexible Spending Account enables you to pay for out-of-pocket, work-related dependent day-care costs with pre-tax dollars. If you are married, you can use the account if you and your spouse both work or, in some situations, if your spouse goes to school full-time. Single employees can also use the account.

The most that you can contribute to your Dependent Care Flexible Spending Account for the Plan Year is \$7,500.00.

An eligible dependent is someone for whom you can claim expenses on Federal Income Tax Form 2441 "Credit for Child and Dependent Care Expenses." Children must be under age 13. Other dependents must be physically or mentally unable to care for themselves. Dependent Care arrangements which qualify include:

- a. A Dependent (Day) Care Center, provided that if care is provided by the facility for more than

six individuals, the facility complies with applicable state and local laws;

- b. An Educational Institution for pre-school children. For older children, only expenses for non-school care are eligible; and
- c. An "Individual" who provides care inside or outside your home: The "Individual" may not be a child of yours under age 19 or anyone you claim as a dependent for Federal tax purposes.

You should make sure that the Dependent Care Expenses you are currently paying qualify under our Plan.

The law places limits on the amount of money that can be paid to you in a calendar year from your Dependent Care Flexible Spending Account. Generally, your reimbursements may not exceed the lesser of: (a) \$7,500.00 (if you are married filing a joint return or you are head of a household) or \$3,750.00 (if you are married filing separate returns); (b) your taxable compensation; (c) your spouse's actual or deemed annual earned income (a spouse who is a full time student or incapable of caring for himself/herself has a deemed monthly earned income of \$250 for one dependent or \$500 for two or more dependents).

Also, in order to be able to exclude from your income the reimbursements made to you from this account, you must provide on your tax form for the year the name, address, and in most cases, the taxpayer identification number of the service provider, as well as the amount of such expense. In addition, Federal tax laws permit a tax credit for certain Dependent Care Expenses you may be paying even if you are not a Participant in this Plan. You may save more money if you take advantage of this tax credit rather than using the Dependent Care Flexible Spending Account under our Plan. Consult with your tax adviser for further information.

#### 05. **Premium Expense Account**

A Premium Expense Account allows you to use tax-free dollars to pay for certain premium expenses under various group insurance programs the Company offers you. These premium expenses include:

Under this Plan, the Company will allocate the pre-tax premium withholding to the accounts established under the Plan pursuant to the Participants' elections. Certain limits on the amount of coverage that can be paid through pre-tax premiums may apply.

The Company may terminate or modify Plan benefits at any time, subject to the provisions of any insurance contracts providing benefits described above. The Company will not be liable to you if an insurance company fails to provide any of the benefits described above. Also, your insurance will end when you leave employment, are no longer eligible under the terms of any insurance policies, or when insurance terminates.

Any benefits to be provided by insurance will be provided only after (1) you have provided the Administrator the necessary information to apply for insurance, and (2) the insurance is in effect for you.

If you cover your children up to age 26 under your insurance, you can pay for that coverage through the Plan.

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## V. ARTICLE - BENEFIT PAYMENTS

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### 01. **When will I receive payments from my accounts?**

During the course of the Plan Year, you may submit requests for reimbursement of expenses you have incurred. Expenses are considered "incurred" when the service is performed, not necessarily when it is paid for. The Administrator will provide you with acceptable forms for submitting these requests for reimbursement. If the request qualifies as a benefit or expense that the Plan has agreed to pay, you will receive a reimbursement payment soon thereafter. Remember, these reimbursements which are made from the Plan are generally not subject to federal income tax or withholding. Nor are they subject to Social Security taxes. Requests for payment of insured benefits should be made directly to the insurer. You will be reimbursed from the Health Flexible Spending Account up to your total annual election. You will be reimbursed from the Dependent Care Flexible Spending Account to the extent that there are sufficient funds in the Account to cover your request.

### 02. **What happens if I don't spend all Plan contributions during the Plan Year?**

If you have unused contributions in your account at the end of the current Plan Year, those monies will be forfeited to the Employer. Obviously, qualifying expenses that you incur late in the Plan Year for which you seek reimbursement after the end of such Plan Year will be paid first before any amount is forfeited.

At the end of the Plan Year, and after all eligible reimbursements have been made, any unused funds up to \$660.00 in your Health Flexible Spending Account will roll over into the new Plan Year. The maximum limit may increase from year-to-year as provided under IRS Notice 2020-33 and Section 125(i) of the Internal Revenue Code. Any unused funds left in the account in excess of maximum limit will be forfeited. For the Health Flexible Spending Account, you must submit claims no later than 90 days after the end of the Plan Year.

At the end of the Plan Year, and after all eligible reimbursements have been made, any unused funds up to \$660.00 in your Limited Purpose Flexible Spending Account will roll over into the new Plan Year. The maximum limit may increase from year-to-year as provided under IRS Notice 2020-33 and Section 125(i) of the Internal Revenue Code. Any unused funds left in the account in excess of maximum limit will be forfeited. For the Limited Purpose Flexible Spending Account, you must submit claims no later than 90 days after the end of the Plan Year.

For the Dependent Care Flexible Spending Account, you can continue to receive reimbursement for expenses incurred during the first 2.5 months immediately following the end of the Plan year, until such unused funds are depleted. You must submit claims no later than 90 days after the end of the 2.5 month Grace Period.

Because it is possible that you might forfeit amounts in the Plan if you do not fully use the contributions that have been made, it is important that you decide how much to place in each account carefully and conservatively. Remember, you must decide which benefits you want to contribute to and how much to place in each account before the Plan Year begins. You want to be as certain as you can that the amount you decide to place in each account will be used up entirely.

### 03. **What happens if my employment terminates?**

If you terminate employment during the Plan Year, your right to benefits will be determined in the following manner:

- a. You will remain covered by insurance, but only for the period for which premiums have been paid prior to your termination of employment.
- b. You will still be able to request reimbursement for qualifying Dependent Care Expenses up to 90 days after the date of termination from the balance remaining in your Dependent Care Account at the time of termination of employment. However, no further salary redirection contributions will be made on your behalf after termination.
- c. Upon your termination of employment, your participation in the Health Flexible Spending Account will cease, and no further salary redirection contributions will be contributed on your behalf. However, you will be able to submit, within 90 days after the date of termination, claims for health care expenses that were incurred before the end of the period for which payments to the Health Flexible Spending Account have already been made.
- d. For the Limited Purpose Flexible Spending Account coverage on termination of employment, please see the Section entitled "Continuation Coverage Rights Under COBRA." Upon termination of employment, your participation in the Limited Purpose Flexible Spending Account will cease, and no further salary redirection contributions will be contributed on your behalf. However, you will be able to submit, within 90 days after the date of termination, claims for eligible dental or vision expenses that were incurred before the end of the period

for which payments to the Limited Purpose Flexible Spending Account have already been made.

04. **Will my Social Security benefits be affected?**

Your Social Security benefits may be slightly reduced because when you receive tax-free benefits under our Plan, it reduces the amount of contributions that you make to the Federal Social Security system as well as the Company contributions to Social Security on your behalf.

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## **VI. ARTICLE - HIGHLY COMPENSATED AND KEY EMPLOYEES**

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01. **Do limitations apply to highly compensated employees?**

Under the Internal Revenue Code, highly compensated employees and key employees generally are Participants who are officers, shareholders or are highly paid. You will be notified by the Administrator each Plan Year whether you are a highly compensated employee or a key employee.

If you are within these categories, the amount of contributions and benefits for you may be limited so that the Plan as a whole does not unfairly favor those who are highly paid, their spouses or their dependents. Federal tax laws state that a plan will be considered to unfairly favor the key employees if they as a group receive more than 25% of all of the nontaxable benefits provided for under our Plan.

Plan experience will dictate whether contribution limitations on highly compensated employees or key employees will apply. You will be notified of these limitations if you are affected.

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## **VII. ARTICLE - PLAN ACCOUNTING**

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### **01. Periodic Statements**

Periodically during the Plan Year, the Administrator will provide you with a statement of your account that shows your account balance. It is important to read these statements carefully so you understand the balance remaining to pay for a benefit. Remember, you want to spend all the money you have designated for a particular benefit by the end of the Plan Year.

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## VIII. ARTICLE - GENERAL INFORMATION ABOUT OUR PLAN

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This Section contains certain general information which you may need to know about the Plan.

### 01. **General Plan Information**

Evident Scientific MIS, Inc. Health and Welfare Plan is the name of the Plan.

Your Employer has assigned Plan Number 501 to your Plan.

The company amends and restates this Plan as of January 01, 2026 with an original effective date of August 01, 2022.

Your Plan's records are maintained on a twelve-month period of time known as the Plan Year. The Plan Year begins on January 01 and ends on December 31.

### 02. **Employer Information**

Your Employer's name, address, and tax identification number are:

Evident Scientific MIS, Inc  
Evident Scientific MIS Inc.  
48 Woerd Ave  
Waltham, MA 02453  
781-419-3566

FEIN: 56-2538906

### 03. **Plan Administrator Information**

The name and address of your Plan's Administrator are:

Evident Scientific MIS, Inc  
48 Woerd Ave  
Waltham, MA 02453  
781-419-3566

The Administrator keeps the records for the Plan and is responsible for the administration of the Plan. The Administrator will also answer any questions you may have about our Plan. You may contact the Administrator for any further information about the Plan.

### 04. **Agent for Service of Legal Process**

Should it ever be necessary, you or your personal representative may serve legal process on the agent for service of legal process for the Plan. The Plan's Agent of Service is:

Evident Scientific MIS, Inc  
48 Woerd Ave  
Waltham, MA 02453  
781-419-3566

### 05. **Type of Administration**

The type of Administration is Employer Administration.

### 06. **Claims Submission**

Claims for expenses should be submitted to:

Evident Scientific MIS, Inc  
48 Woerd Ave  
Waltham, MA 02453  
781-419-3566

**KEEP YOUR PLAN ADMINISTRATOR INFORMED OF ADDRESS CHANGES**

In order to protect your and your family's rights, you should keep the Plan Administrator informed of any changes in the addresses of family members. You should also keep a copy, for your records, of any notices you send to the Plan Administrator or its designee.

# Election to Participate

**For Evident Scientific MIS, Inc  
Section 125 Premium Only Plan  
Plan Year January 01, 2026 through December 31, 2026**

Employee Name \_\_\_\_\_

Employee Number \_\_\_\_\_

As an eligible employee in the above plan, I acknowledge that I have received the Summary Plan Description. I have read the Summary Plan Description and understand the benefits available to me as well as the other rights and obligations which I have under the Plan.

In accordance with my rights under the Plan, I elect the benefits that I have selected below for the plan year specified above. The Employer and I agree that my cash compensation will be redirected by the amounts set forth below for each pay period and of the plan year (or during such portion of the plan year as remains after the date of this Election to Participate).

On the appropriate benefit enrollment form(s), I have enrolled for certain insurance coverages. I elect to receive the following coverage(s) under the FSA Plan:

I understand that:

- In lieu of specific dollar amounts, I hereby elect the above specified insurance coverages and authorize salary redirections in the amounts of the current premiums being charged.
- If my required contributions to pay premiums for the elected benefits are increased or decreased while this Election remains in effect, my compensation redirection will automatically be adjusted to reflect that increase or decrease.
- I cannot change or revoke any of my elections under this Plan at any time during the Plan Year unless I have a "change in status" and the election change is consistent with the "Change in status" means: marriage, divorce, death of a spouse or child, birth or adoption of a child, commencement or termination of employment of a spouse, change in my or my spouse's employment status from full-time to part-time or from part-time to full-time, my spouse's or my taking an unpaid leave of absence, a substantial change in my family's health coverage due to a change in my spouse's employer-sponsored health coverage, or such other events as the Plan Administrator determines will permit a change or revocation of an election.
- The Administrator may redirect or cancel my compensation redirection or otherwise modify this Election in the event he believes it advisable in order to satisfy certain provisions of the Internal Revenue Code.
- The redirection in my cash compensation under this Election shall be in addition to any reductions under other agreements or benefit programs maintained by my Employer.
- Any amounts that are not used during a Plan Year to provide benefits will be forfeited and may not be paid to me in cash or used to provide benefits specifically for me in a later Plan Year.
- Prior to the first day of each Plan Year I will be offered the opportunity to change my benefit elections for that Plan Year.
- If disability insurance is paid for on a pre-tax basis, any benefits I receive may be taxable.
- My Social Security benefits may be slightly reduced due to my pre-tax contributions to the Plan.

This Election is subject to the terms of the Employer's FSA Plan, as amended from time to time, shall be governed by and construed in accordance with applicable laws, shall take effect as a sealed instrument under applicable laws, and revokes any prior election and compensation redirection agreement relating to such Plan.

Signature:

\_\_\_\_\_

Printed  
Name:

\_\_\_\_\_

Title:

\_\_\_\_\_

Date:

\_\_\_\_\_

# Election to not Participate

**For Evident Scientific MIS, Inc  
Section 125 Premium Only Plan  
Plan Year January 01, 2026 through December 31, 2026**

Employee Name \_\_\_\_\_ Employee Number \_\_\_\_\_

Employee Address \_\_\_\_\_

I understand all the benefit options available under the FSA Plan.

I elect NOT to participate in the FSA plan and instead to receive my full compensation in cash. I understand that I will receive the full amount of my salary and other compensation without reduction for benefits available, or any reduction on applicable employment tax costs.

I understand that:

- I cannot change or revoke any of my elections under the Plan at any time during the Plan Year unless I have a "change in status" and the election change is consistent with the "change in status", (including marriage, divorce, death of a spouse or child, birth or adoption of a child, commencement or termination of employment of a spouse, change in my or my spouse's, or my employment status from full-time to part-time or from part-time to full-time, my spouse or I taking an unpaid leave of absence, a substantial change in my family's health coverage due to a change in my spouse's employer-sponsored health coverage, or such other events as the Plan Administrator determines will permit a change or revocation of an election).
- Prior to each Plan Year I will be offered the opportunity to change my benefit election for the following Plan Year. If I do not complete and return a new election form at that time, I will be treated as having elected to continue my election to receive full cash compensation in effect for the new Plan Year.

Signature:

\_\_\_\_\_

Printed  
Name:

\_\_\_\_\_

Title:

\_\_\_\_\_

Date:

\_\_\_\_\_

# FSA Election Form

For Evident Scientific MIS, Inc  
Flexible Spending Account (FSA) Plan  
Plan Year January 01, 2026 through December 31, 2026

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**EMPLOYEE INFORMATION:**

Name \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

Email Address \_\_\_\_\_

SSN \_\_\_\_\_

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**ELECTION STATUS:**

- I hereby elect to participate in the Flexible Spending Accounts
- I hereby elect **NOT** to participate in the Flexible Spending Accounts

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**FSA ACCOUNTS:**

<b>Health FSA</b>	\$ _____	<b>Dependent Care FSA</b>	\$ _____
<b>Limited Purpose Health FSA</b>	\$ _____	<b>Adoption Assistance</b>	\$ _____

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**AUTHORIZATION & ACKNOWLEDGEMENT:**

I acknowledge and agree that I cannot revoke or change this election during the Plan Year unless there is a qualifying "Change in Status" event that affects my or my dependents' eligibility under this Plan or another employer plan. The rules regarding election changes are described in more detail in the Summary Plan Description.

I also understand that if I or my spouse participates in a Health Savings Account (HSA), eligible Medical Expenses under the Health Care Reimbursement Account may be limited.

I acknowledge and agree that I must submit a claim and appropriate documentation (e.g. explanation of benefits, itemized bill) for out-of-pocket, Medical, Dental, Vision and/or Dependent Care Expenses before I can be reimbursed. I certify that I will only submit claims for reimbursement under the Flexible Spending Accounts for eligible expenses incurred by myself or my eligible dependents, in accordance with the terms of the respective Flexible Spending Account Plan. I certify that I will not submit claims for reimbursement under the Flexible Spending Accounts for amounts that have already been reimbursed by another source nor will I seek reimbursement for such amounts from any other source.

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**Employee Signature**

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**Date**

# Revocation of Benefit Election Form

For Evident Scientific MIS, Inc  
Section 125 Premium Only Plan  
Plan Year **January 01, 2026** through **December 31, 2026**

Employee Name \_\_\_\_\_

Employee Number \_\_\_\_\_

Effective \_\_\_\_\_, I hereby revoke my benefit election and compensation redirection agreement under the Premium Only Plan with respect to the following benefit coverage(s):

My benefit election and compensation redirection agreement shall remain in effect as to my benefit coverages, if any, which are not checked above.

This revocation may not be effective prior to the first day of the next Plan Year unless it is made because of a change in status as defined in the Plan. In no event may the revocation be effective prior to the first pay period beginning after this form is completed and returned to the administrator of the Plan. You can revoke the Health Savings Account at any time.

