

**SECOND AMENDMENT  
TO THE  
MARYLAND OPTIONAL RETIREMENT PROGRAM  
SECTION 403(b) PLAN DOCUMENT**

WHEREAS, the State of Maryland established the Maryland Optional Retirement Program Section 403(b) Plan Document ("Plan"), which was most recently amended and restated effective January 1, 2009, and amended once thereafter;

WHEREAS, the Board of Trustees for the Maryland State Retirement and Pension System ("Board") reserved the right to amend the Plan pursuant to Section 14.01; and

WHEREAS, the Board now desires to amend the Plan to make certain discretionary changes.

NOW THEREFORE, the Plan is hereby amended, effective as of April 21, 2020, as follows:

1. New subsections (ii) and (jj) are hereby added to Section 2.02 of the Plan, regarding definitions, to be and read as follows:

(ii) "Coronavirus-Related Distribution" means a distribution made on or after April 21, 2020 (or as soon as administratively practicable after April 21, 2020), but before December 31, 2020, to a Qualified Individual in accordance with Section 9.07.

(jj) "Qualified Individual" means a Participant:

(1) who is diagnosed with the virus SARS-CoV-2 or with coronavirus disease 2019 (COVID-19) by a test approved by the Centers for Disease Control and Prevention;

(2) whose spouse or dependent (as defined in Code Section 152) is diagnosed with such virus or disease by such a test; or

(3) who experiences adverse financial consequences as a result of (i) being quarantined, (ii) being furloughed or laid off or having work hours reduced due to such virus or disease, (iii) being unable to work due to lack of child care due to such virus or disease, (iv) closing or reducing hours of a business owned or operated by the individual due to such virus or disease, or (v) other factors as determined by the Secretary of the Treasury (or the Secretary's delegate).

2. A new Section 9.07 is hereby added to Article IX of the Plan, regarding distributions, to be and read as follows:

**Section 9.07. Coronavirus-Related Distributions.**

(a) Notwithstanding Section 9.01 and subject to the limitation under paragraph (b) and the terms of the Funding Vehicles, a Participant who is a Qualified Individual may request one or more Coronavirus-Related Distributions from his or her Accounts.

(b) Coronavirus-Related Distributions to a Participant from this Plan and all other plans maintained by his or her Employer or a Related Employer may not exceed One Hundred Thousand Dollars (\$100,000).

(c) A Participant shall certify that he or she is a Qualified Individual prior to receiving a Coronavirus-Related Distribution.

3. In all other respects, the Plan shall be and remain unchanged.

IN WITNESS WHEREOF, the Board of Trustees for the Maryland State Retirement and Pension System has caused the Second Amendment to the Maryland Optional Retirement Program Section 403(b) Plan Document to be signed by its duly authorized representative as of the date designated below.

BOARD OF TRUSTEES FOR THE MARYLAND  
STATE RETIREMENT AND PENSION SYSTEM



By:

\_\_\_\_\_  
Signature

R. Dean Kenderdine

\_\_\_\_\_  
Printed

Secretary to the Board

\_\_\_\_\_  
Title

June 1, 2020

\_\_\_\_\_  
Date