**Section 2700.900 Amendment of Plan**

a) The Department shall have the authority to propose amendments to this Plan from time to time by submitting them in writing to the Board for approval.

b) No amendment or modification shall adversely affect the rights of Participants or their Beneficiaries to the receipt of Compensation deferred prior to such amendment or modification unless required by State or Federal law to maintain the tax status of the Plan and any Compensation previously deferred.