

**AMENDMENT NUMBER ONE  
TO THE  
LIFE CARE CENTERS OF AMERICA, INC. CAFETERIA PLAN**

THIS AMENDMENT NUMBER ONE ("Amendment") is executed this 15th day of January, 2026, by Life Care Centers of America, Inc. ("Company").

WITNESSETH:

WHEREAS, the Company previously established the Life Care Centers of America, Inc. Cafeteria Plan ("Plan"), effective as of October 7, 1996, and most recently amended and restated the Plan effective January 1, 2025;

WHEREAS, the Company reserved the right to amend the Plan in Section 8.1;

WHEREAS, the Company desires to amend the Plan to reflect updates in the law for an increased coverage amount for dependent care expenses under the Plan;

NOW, THEREFORE, the Plan is hereby amended effective as of January 1, 2026:

1. Section 6.1(b) of the Plan is replaced with the following new Section 6.1(b) as follows with deleted language stricken and new language underlined:

**Maximum Coverage Amount**

The maximum Coverage Amount which the Participant may elect under this Plan for reimbursement of Dependent Care Expenses incurred in any calendar year shall be the lesser of (a) the Participant's earned income for the calendar year (after all reductions in compensation including the reduction related to dependent care reimbursement coverage), (b) the actual or deemed earned income of the Participant's Spouse for the calendar year, if the Participant is married, or (c) ~~\$5,000~~ \$7,500 (or, if the Participant does not certify to the Administrator's satisfaction that he or she is either married or will file a joint Federal income tax return for the year, ~~\$2,500~~ \$3,750). In the case of a Spouse who is a full time student at an educational institution or is physically or mentally incapable of caring for himself or herself, such Spouse shall be deemed to have earned income of not less than \$200 per month if the Participant has one Dependent and \$400 per month if the Participant has two or more Dependents. In the case of two Participants married to each other and who file a joint Federal income tax return for the calendar year, the ~~\$5,000~~ \$7,500 limit in (c) above shall be reduced for each such Participant by the amount received for the year under this Plan by the Participant's Spouse. For

purposes of this Section 6.1, "earned income" shall have the meaning given it by Section 32(c)(2) of the Code, and a Participant shall not be treated as married if the Participant is not considered as married under the special rules of Code Section 21(e)(3) and (4). Notwithstanding anything to the contrary in this Section 6.1, no Participant may elect a Coverage Amount that exceeds an amount equal to ~~\$192~~ \$288 times the number of payroll periods remaining in the Plan Year at the time the election is submitted.

2. In all other respects, the Plan shall remain unchanged.

This Amendment Number One to the Plan is executed this 15th day of January, 2026.

LIFE CARE CENTERS OF AMERICA, INC.

Date: 1-15-26

Kristie Buchanan  
Signature

Kristie Buchanan  
Printed Name

Director, Associate Benefit Trust  
Title

Date: 1/15/2026

Terry Henry  
Signature

TERRY HENRY  
Printed Name

SUP of Accounting  
Title