

Below is a list of changes to our TASC Flexible Spending Account Plans: the Health FSA (HFSA), the Limited Purpose FSA (LPFSA), and the Dependent Care FSA (DCFSA) as permitted by the December 2020 Appropriations Act.

<b>HFSA/LPFSA</b>	<b>Unlimited Carryover</b>	Permits any amount of unused contributions from plan years ending in 2020 and/or 2021 to be carried over into the next plan year. ❖ Formerly \$550/year for HFSA  Note: The carryover amount will not be subject to the annual IRS contribution limit for that plan year, even if the combined total with plan election exceeds the limit.  ❖ HFSA = \$2,750 annual cap/max + unlimited carryover
<b>DCFSA</b>	<b>Unlimited Carryover</b>	Permits any amount of unused contributions from plan years ending in 2020 and/or 2021 to be carried over into the next plan year. ❖ Formerly <u>non-existent</u> for DCFSA  Note: The carryover amount will not be subject to the annual IRS contribution limit for that plan year, even if the combined total with plan election exceeds the limit.  ❖ DCFSA = \$5,000 annual cap/max + unlimited carryover
<b>HFSA/LPFSA</b> <b>DCFSA</b>	<b>Extended Grace Period</b>	The grace period for participants to request reimbursements from their remaining balances has been extended for up to 12 months after plan year-end for plans ending in 2020 and/or 2021.
<b>HFSA/LPFSA</b> <b>DCFSA</b>	<b>Unrestricted Midyear Election Changes</b>	Plan participants may make election changes at any time without a change in status during plan years ending in 2021.
<b>HFSA/LPFSA</b>	<b>Post-Termination Reimbursements</b>	Employees who cease their participation in HFSA during calendar years 2020 or 2021 may still incur expenses and receive reimbursements from unused contributions through the end of the plan year in which participation ceased (including any grace period, if applicable, and taking into account any extension of that grace period).
<b>DCFSA</b>	<b>Dependent Age Limit Increase</b>	The age limit for dependent children covered by DCFSA has increased from 13 to 14 for the purposes of receiving reimbursements from funds carried over from the previous plan year where the <u>end</u> of regular enrollment for any such plan year was before January 31, 2020.