# SAN FRANCISCO HEALTH SERVICE SYSTEM

Affordable, Quality Benefits & Well-Being



# Flexible Spending Account Update

Relief for COVID-19

On December 27, 2020, in response to the COVID-19 pandemic, Congress passed the Consolidated Appropriations Act of 2021. This Act provides additional temporary relief to Health Flexible Spending Accounts and Dependent Care Flexible Spending Accounts. Below are the provisions your employer is temporarily adding to your plan.

#### **Carry Forward Provision for the Dependent Care FSA**

While the Carry Forward typically only applies to the Health FSA, this legislation allows for the carry forward to be temporarily added to your Dependent Care FSA. If you have unused funds from your 2020 Dependent Care FSA, it will automatically carry forward into the 2021 plan year, giving you more opportunity to exhaust your funds. You do not need to take any action. This provision only applies to the 2020 plan year.

## Increase the Dependent Care FSA Eligibility Up to Age 14

Under this provision, Dependent Care FSA participants can receive reimbursement for a dependent child's expenses up until the child reaches age 14. Claims for dependents over age 14 will not be reimbursable. This provision applies to the 2020 plan year.

### **Change Your Dependent Care Election Amount**

Employees eligible for SFHSS FSAs can go into eBenefits through the Employee Portal to make the following changes once: revoke an election, make a new election, or decrease or increase an existing election applicable to a Dependent care FSA on a prospective basis without a qualifying event.