Dear Mountaineer Flexible Benefits Plan Participant:

As a result of the coronavirus pandemic, PEIA has extended the deadline for you to spend any funds remaining in your 2019-2020 healthcare flexible spending accounts (FSAs) or dependent care FSAs (DFSAs). In other words, the "grace period" has been extended. Listed below are the adopted changes:

- Healthcare FSA Deadline: November 30, 2020
- Dependent Care FSA Deadline: December 31, 2020

The "run-out period" related to these claims has also been extended. You may now submit receipts or reimbursement requests for these claims through **March 30, 2021.**

The change in election rules for health FSAs and DFSAs have also been relaxed until December 31, 2020. In addition to changes in response to permitted election change events, employees are also now permitted to make <u>one</u> midyear election change to their health FSA or DFSA, *for any reason or no reason at all*, such as adjusting contribution amounts, until December 31, 2020. After that date, you must experience a qualifying event to change these benefits.

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Sincerely,