Suffolk County Community College College Brief

NO. 113 April 2, 2021

TO: The College Community

FROM: Angelica Rivera

Assistant Vice President for Human Resources

SUBJECT: Updates to Pre-Tax Flexible Benefits Program in Light of COVID-19

As part of our continuing effort to provide members of the Pre-Tax Flexible Benefits program with important information regarding their pre-tax flexible benefits, please see the additional changes to the program in compliance with recent Federal law, and in the interest of Suffolk County members.

Due to the continuing COVID-19 health crisis during 2021, participants will have continued increased flexibility with respect to mid-year elections to their Health Flexible Savings accounts and Dependent Care programs again for 2021.

Originally, for the plan year 2020, a carryover of \$550 was available into 2021 for Health Flexible Savings accounts only. Due to COVID-19, this dollar restriction has been eliminated for plan year 2021. A full carryover of remaining contributions is available for BOTH Health Flexible Savings accounts and Dependent Care accounts into 2021. The remaining contributions will automatically be rolled-over into the participant's account for 2021 without the need to enroll for any additional deduction in 2021. This rollover will occur on April 30, 2021. In the meantime, any 2020 expenses will be accepted through March 31, 2021 and processed into April.

As well:

- An eligible participant may **elect to make a mid-year change** to their Health Flexible Savings account OR Dependent Care account in 2021. They can reduce the amount, but cannot reduce it lower than the amount they have been reimbursed year-to-date (i.e. if they put aside the maximum amount \$2,750 for their Health Flexible Savings account and have utilized \$1,500 year-to-date, they can only reduce the contribution to the \$1,500, not below). They can also increase the account to the maximum. However, they cannot reduce the amount below the amount already deducted before submitting the request. Only one change is allowed without cause.
- A participant may <u>terminate</u> an existing election or make a new election, but they can only do that once in calendar year 2021 without a change in status. The termination will occur no sooner than the date which payroll completes the change.

- If a participant terminated employment during the 2021 plan year, they are allowed to continue to use the total amount of Flexible Spending account funds deducted at the point of their termination through December 31, 2021.
- Adjunct participants will have through December 31, 2021 to utilize Flexible Spending Account funds.

If you wish to make changes to your Flexible Spending Accounts, you may:

• Click on the Flexbene web portal (https://flexbene.com/suffolk-flex) and enter the password "suffolk"

OR

• Mail the attached "Change Form" to: Flexbene, P.O. Box 587, Pittsford, NY 14534

If you have any questions or require additional information regarding your Pre-Tax Flexible Benefits, please contact Flexbene by telephone at 1-800-836-8100, 631-863-8887 or via email at info@flexbene.com or flexbene@flexbene.com

You may also contact the Employee Benefits Unit, S.C. Department of Civil Service/Human Resources, Division of Employee Services, via email at ebu@suffolkcountyny.gov or via telephone at 631-853-4868.

Should any additional changes be adopted, we will be sure to pass along the information.