

Impacts of the Consolidated Appropriations Act of 2021 on the UVA Flexible Spending Account (FSA) and Dependent Daycare Reimbursement Account (DCA) Program

UVA has elected to offer the following temporary relief measures to employees enrolled in UVA's FSA and DCA programs for the years detailed below.

- Extend the grace period for those enrolled in a **2020 Dependent Daycare Reimbursement Account (DCA)** from 3/15/21 to 12/31/21. Those enrolled in the 2020 program with unused funds can use them to pay dependent daycare expenses with dates of service through 12/31/21. Expenses must be submitted to Chard Snyder by 12/31/21.
- Increase the maximum age of a qualifying person from age 12 to age 13 for those enrolled in a **2020 Dependent Daycare Reimbursement Account (DCA)** with unused funds who have dependents who attained age 13 during the 2020 plan year. Since these funds can be used to pay dependent daycare expenses with dates of service through 12/31/21, age 13 can be used when *spending 2020 funds in 2021 for dependents who would have aged out during the pandemic if not for the new age increase*. This temporary change of the maximum age does not apply when spending funds contributed to a 2021 DCA.
- Allow those currently enrolled in a **2021 full or limited healthcare Flexible Spending Account** to decrease their goal amount without experiencing a qualified life event. UVA will conduct a special enrollment period from 3/1/21 – 3/31/21 during which employees currently enrolled in a 2021 healthcare FSA can submit a request to decrease their existing healthcare FSA election. The requested amount cannot be less than the annual minimum of \$120, the amount already spent, or the amount already contributed through payroll. This request must be emailed to AskHR@virginia.edu between 3/1/21 and 3/31/21. Changes will be effective 4/1/21.

2020 DCA (Dependent Daycare Reimbursement Account)	2021 Full or Limited Healthcare FSA
Unused Funds can be used to pay dependent care expenses for children with a maximum age of 13 through 12/31/2021	Participants may decrease existing 2021 healthcare FSA elections between 3/1/2021 - 3/31/2021