



THE STATE OF FLORIDA
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MEMORANDUM HR11-2021

To: Agency Administrators
 From: Carolyn Horwich, Esq., Director of Human Resources
 Subject: Dependent Care Flexible Spending Accounts Extended Grace Period for 2021
 Date: June 21, 2021

The Division of State Group Insurance provided the information below:

The [Consolidated Appropriations Act \(CAA\)](#) provided extended grace periods for Dependent Care Flexible Spending Accounts (DCFSA).

For DCFSA's only:

- The grace period for the plan year ending on Dec. 31, 2020 was extended to allow more time to spend and submit claims for reimbursement of DCFSA funds.
 - Participants have until Dec. 31, 2021 to incur expenses using Plan Year 2020 dependent care FSA funds.
 - Participants must submit claims for expenses by the 2021 tax filing deadline.
- The plan year ending on Dec. 31, 2021 will have a grace period extension to allow for more time to spend and submit claims for reimbursement of DCFSA funds.
 - Participants have until Dec. 31, 2022 to incur expenses using Plan Year 2021 dependent care FSA funds.
 - Participants must submit claims for expenses by the 2022 tax filing deadline.

*Dates may be subject to change with additional IRS guidance.

For example: An employee elected to contribute \$5,000 for Plan Year 2020, but incurred no dependent care expenses. The employee is permitted to use the \$5,000 of unused funds in Plan Year 2021. For Plan Year 2021, the employee elected to contribute \$10,500 to the plan. The employee may be reimbursed up to \$15,500 for eligible expenses during Plan Year 2021.

For questions related to the DCFSA changes, employees should review their account in the Chard Snyder system or contact Chard Snyder at 1(855) 824-9284.

To access the Chard Snyder system, employees should either log in to the People First system and select the Chard Snyder quick link or use the Chard Snyder mobile application.

Please contact your Benefits Specialist if you have any questions.

Thank you.