MEMORANDUM

TO: Agency Human Resources Department/Benefits Office

FROM: Sang Hong, Deputy Director

RE: Flexible Spending Accounts (FSA) Program for Plan Year 2022 – Open Enrollment Period

DATE: October 13, 2021

This memorandum is in reference to the FSA Program for Plan Year 2022.

FSA Plan Year 2022

I. Open Enrollment Period

The Open Enrollment Period is from October 12, 2021 – November 19, 2021 for Plan Year 2022, effective January 1, 2022 for the following programs:

- Dependent Care Assistance Program (DeCAP)
- Health Care Flexible Spending Account (HCFSA) Program
- Medical Spending Conversion (MSC) Health Benefits Buy-Out Waiver Program
- Medical Spending Conversion (MSC) Premium Conversion Program

II. Plan Year 2022 FSA Program Brochures and Enrollment/Change Forms

FSA forms, including enrollment and claim forms, and the FSA Brochure, are available on the FSA Program website at nyc.gov/fsa under “Forms and Downloads.”

All other 2022 FSA documents should be available by the end of October 2021.

How to Submit Enrollment/Change Forms:

Employees who wish to participate in the HCFSA and/or DeCAP program for Plan Year 2022 can download the applicable form(s) from the FSA website and must submit the completed form(s) electronically to the following secure site: https://nyc-fsa.leapfile.net

Please DO NOT mail any forms via UPS or FedEx packages to the FSA Administrative Office. However, employees can submit forms via regular mail to:

Attn: OLR, Flexible Spending Accounts: 2022
22 Cortlandt Street, 28th Floor
New York, NY 10007

III. Current Participants in the HCFSA Program and/or DeCAP

Employees currently enrolled in the HCFSA and/or DeCAP Program will automatically receive a letter (see enclosed), sent to the participant’s address on file in the beginning of October 2021. They can enroll in Plan Year 2022 for HCFSA and/or DeCAP by completing the bottom portion of the letter and returning it to the above secure site, as long as there are no changes to the participant’s information, except for the indicated goal
amount. If there are any changes to the participant’s information, the employee must complete a Plan Year 2022 Enrollment/Change Form, which can be downloaded from the FSA website. Employees no longer in active status (ceased status) and those who received this letter but don’t wish to re-enroll do not need to do anything.

IV. Medical Spending Conversion (MSC) Forms
Please be advised that there are two separate MSC Forms, one for the MSC Health Benefits Buy-Out Waiver Program and one for the MSC Premium Conversion Program. Please make sure that the correct form is used for each program. We suggest that your office retain a copy for the employee’s records. In addition, each participant’s enrollment in the MSC Program continues from one Plan Year to the next; therefore, the participant does not need to re-enroll each Plan Year, unless there is a change of status. The MSC Health Benefits Buy-Out Waiver annual incentive payment is $500 for waiving individual coverage and $1,000 for waiving family coverage for Plan Year 2022. Current participants will receive this amount automatically in Plan Year 2022.

Important: COVID-19 Changes to the FSA Program Contributions no longer applicable for Plan Year 2022.

FSA Plan Year 2021
V. Plan Year 2021 New Employees (Through November 12, 2021)
Plan Year 2021 Enrollment/Change Forms should be used for new 2021 employees who wish to enroll in the HCFSA Program, DeCAP, and/or the MSC Health Benefits Buy-Out Waiver Program during the mid-year for the month of October through November 12, 2021. Please note that some payrolls may not be able to process new enrollments in the month of November due to payroll cutoff dates in calendar year 2021. New employees must complete and submit these Enrollment/Change Forms within 30 days after their starting date of employment. Please be aware that we will not accept any Plan Year 2021 Enrollment/Change Forms starting on November 13, 2021.

VI. HCFSA Program Grace Period & Claims Run-Out Period and DeCAP Claims Run-Out Period
- For the HCFSA Program only, there will be a Grace Period during which Plan Year 2021 participants may submit claims for eligible medical expenses incurred from January 1, 2022 through December 31, 2022 following the close of Plan Year 2021, using the remaining balance in their Plan Year 2021 account, if any.
- For DeCAP only, there will be a Grace Period provided from January 1, 2022 through December 31, 2022 during which participants may submit claims for services incurred during Plan Year 2021.
- The Qualifying Event submission deadline date is 30 days from the date of Qualifying Event.

Plan Year 2021 Program Deadline Dates:

<table>
<thead>
<tr>
<th>Program</th>
<th>Deadline Dates</th>
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<tbody>
<tr>
<td>HCFSA Plan Year</td>
<td>January 1, 2021 - December 31, 2021</td>
</tr>
<tr>
<td>Grace Period*</td>
<td>January 1, 2022 – December 31, 2022</td>
</tr>
<tr>
<td>DeCAP Plan Year</td>
<td>January 1, 2021 - December 31, 2021</td>
</tr>
<tr>
<td>Grace Period*</td>
<td>January 1, 2022 – December 31, 2022</td>
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*Please refer to the FSA Program Brochure at nyc.gov/fsa for definitions.

For additional information in reference to this memo, please e-mail the FSA program by visiting the FSA website. Please upload any forms or documents to the FSA Program via our secure link at: https://nyc-fsa.leapfile.net or mail them via regular mail to the FSA Administrative Office.