October 2021

Dear Flexible Spending Accounts (FSA) Plan Year 2021 Participant:

We would like to take this opportunity to thank you for participating in the FSA Program. We hope that you will continue to take advantage of this tax-saving vehicle for your health and dependent care expenses.

Here are a few reminders:

**For Plan Year 2021 Participants:**

As indicated on the FSA website, pursuant to IRS Notice 2020-29 released in response to COVID-19, 2021 Plan Year participants may use any remaining 2021 Plan Year contributions to pay or reimburse expenses incurred through December 31, 2022.

**For Prospective Plan Year 2022 Participants:**

- Re-enroll for Plan Year 2022 between October 12, 2021 through November 19, 2021, for an effective date of January 1, 2022.

- 2022 Plan Year Contribution Limits as of the date this letter was generated (Please refer to the FSA website periodically for updates.):

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<thead>
<tr>
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<th>Minimum</th>
<th>Maximum</th>
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<tbody>
<tr>
<td>HCFSA</td>
<td>$260</td>
<td>$2,750</td>
</tr>
<tr>
<td>DeCAP</td>
<td>$500</td>
<td>$5,000</td>
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</tbody>
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- “Use It or Lose It:” Federal regulations require that you use the entire amount you allocate to HCFSA and/or DeCAP by the end of the Plan Year, or forfeit the unused balance. Please note that the IRS has not released any guidance for Plan Year 2022 contribution modifications as of the date of this printing. Please check the FSA website periodically for updates.

**Program Deadline Dates:**

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<tbody>
<tr>
<td>HCFSA Plan Year:</td>
<td>January 1, 2022 - December 31, 2022</td>
<td></td>
</tr>
<tr>
<td>Grace Period*:</td>
<td>January 1, 2023 – March 15, 2023</td>
<td></td>
</tr>
<tr>
<td>Claims Run-Out Period*:</td>
<td>January 1, 2023 - May 31, 2023</td>
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<td>DeCAP Plan Year:</td>
<td>January 1, 2022 - December 31, 2022</td>
<td></td>
</tr>
<tr>
<td>Claims Run-Out Period*:</td>
<td>January 1, 2023 – February 28, 2023</td>
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</tbody>
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*Please refer to the FSA Brochure at [nyc.gov/fsa](http://nyc.gov/fsa) for definitions.
If you do not have any changes to your FSA account, e.g., dependent information, marital status, etc., and want to re-enroll for Plan Year 2022, please complete the 2022 FSA Re-Enrollment section below and indicate your goal amount.

Return this letter by November 19, 2021 to the FSA Program at the following link: https://nyc-fsa.leapfile.net.

Before re-enrolling, please review the Plan Year 2022 FSA Program Brochure, available on the FSA website at nyc.gov/fsa.

If you do not want to enroll for Plan Year 2022, then you do not need to do anything.

Note: If you are currently receiving your reimbursement via check, consider enrolling in direct deposit. Please complete the FSA Program Direct Deposit Form, available in the “Forms and Downloads” Section of the FSA website at nyc.gov/fsa.

Sincerely,

Georgette Gestely

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2022 FSA Re-Enrollment Section

I understand that I have read and agree to the terms of the FSA Brochure and agree to the terms of the FSA Program. I understand I will receive an FSA enrollment confirmation letter in December 2021, and my payroll deductions will begin in January 2022.

[   ] Yes, I would like to re-enroll in HCFSA for Plan Year 2022 with the following goal amount:

$__________________(between $260 - $2,750), AND/OR

[   ] Yes, I would like to re-enroll in DeCAP for Plan Year 2022 with the following goal amount:

$__________________(between $500 - $5,000)

Name (Please Print): __________________________________________________________________________________________

Last four digits of your SS# or employee ID #: ________________________________________________________________

Contact Phone Number: ______________________________________________________________________________________

Signature: ________________________________________________________________________________________________

Date: ____________________________________________________________________________________________________