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# **Consolidated Appropriations** Act 2021: Temporary Changes to DCAP and FSA Rules

On December 27, 2020, President Trump signed Congress' \$900 billion relief package designed to address the economic fallout from the COVID-19 crisis. The bill contains several important benefitsrelated relief provisions, including important changes to the rules governing dependent care assistance plans (DCAP) and health flexible spending accounts (FSA), with possible changes affecting plan years 2020, 2021, and 2022.

## **Topics covered include:**

- Temporary Relaxed Carryover Rules for DCAP and Health FSAs
- Temporary Extension of Grace Periods for DCAP and Health FSAs
- Temporary Relief for Post-Termination Reimbursements from Health FSAs
- Temporary Rule Increasing the Maximum Age of Eligible Dependents for Use of DCAP Funds
- Temporary Flexibility Regarding Mid-Year Election Changes to DCAP and Health FSA Elections
- **Deadline for Making Plan Amendments**

In addition, we will provide a recap of the recent year-end changes including:

- FFCRA tax credit extension
- Student Loan Payment
- No Surprises Act

- Medical Expense Deductions
- Mental Health Parity

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## Wednesday, January 13th, 2021 1:00 PM - 2:00 PM CST

Presented by the Brown & Brown and Hays Companies (part of the Brown & Brown team) Research & Compliance Team.

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#### This program has been approved for 1.0 HRCI and SHRM credit

Questions? Reach out to your Brown & Brown representative.