



STATE OF MAINE  
DEPARTMENT OF ADMINISTRATIVE & FINANCIAL SERVICES  
Bureau of Human Resources  
Office of Employee Health and Wellness  
61 State House Station  
Augusta, ME 04333-0061



Janet T. Mills, Governor  
Kirsten LC Figueroa, Commissioner

Shonna Poulin-Gutierrez, Executive Director

Flexible Spending Account  
2021 Temporary Provision Update

- The plan has adopted the new IRS maximum rollover provisions for the 2020 and 2021 FSA programs:
  - Allowing the rollover of unused Dependent Care FSA funds
  - Temporarily removed the maximum limit on the FSA rollover
    - (Allows health care and dependent care FSA members to carryover all unused balances from 2020 to 2021, and from 2021 to 2022)
- The FSA plans are also adopting a change that allows the State additional temporary flexibility in response to the public health emergency posed by the Novel Corona virus:
  - During the 2021 plan year FSA members who wish to make a one-time decrease or increase in their 2021 dependent care or health care FSA contributions **or** enroll within the program, will be permitted to do so without incurring a qualified life event (QLE).
  - Only FUTURE contributions are allowed to be changed (i.e., retroactive contribution amounts are not allowed, and prior payroll deductions are not refundable).
  - You will not be allowed to decrease your annual election below what you've been reimbursed but have not yet had deducted from your earnings.
  - The allowable window to make changes **or** enroll is **February 22<sup>nd</sup>, 2021 through March 1<sup>st</sup>, 2021**.
  - All funds used prior to the allowable window must be repaid to the Plan.
  - All Changes made to FSA accounts will be made as administratively feasible after receipt. This may result in one additional deduction being made from your pay at the prior rate after your new election.