



# COVID-19 Relief Bill Changes to Flexible Spending Accounts

January 12, 2021

## State of Montana Benefit Plan (State Plan) Flexible Spending Account (FSA) Participants,

The recently signed COVID-19 Relief Bill permits employers to implement changes to their Medical and Dependent Care Flexible Spending Accounts (FSAs). The State of Montana has implemented the following changes effective immediately:

- **Active employees** (does not apply to terminated employees) with unused Medical and Dependent Care Flexible Spending Account funds at the end of Plan Year 2020 and 2021, may rollover the entire excess amount into the next Plan Year for expenses incurred in the next Plan Year. For example, excess funds from Plan Year 2020 will carry forward to 2021 and excess funds Plan Year 2021 will carry forward to 2022.
- The maximum age for eligible dependents for Dependent Care Flexible Spending has increased to age 13 (previously age 12).

Information regarding the State Plan's FSAs can be found at [www.benefits.mt.gov/flexiblespendingaccount](http://www.benefits.mt.gov/flexiblespendingaccount).

If you have additional questions, contact HCBD at (800) 287-8266, (406) 444-7462, or [benefitsquestions@mt.gov](mailto:benefitsquestions@mt.gov).

## State of Montana Health Care & Benefits Division

Call (406) 444-7462 or Toll-Free (800) 287-8266

Hearing Impaired TTY (406) 444-1421 - Fax (406) 444-0080

Email [benefitsquestions@mt.gov](mailto:benefitsquestions@mt.gov)

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ATENCIÓN: si habla español, tiene a su disposición servicios gratuitos de asistencia lingüística. Llame al 1-855-999-1062 (TTY: 1-855-999-1063).

ACHTUNG: Wenn Sie Deutsch sprechen, stehen Ihnen kostenlos sprachliche Hilfsdienstleistungen zur Verfügung. Rufnummer: 1-855-999-1062 (TTY: 1-855-999-1063).