

New York State Correctional Officers & Police Benevolent Association, Inc.

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- TO: NYSCOPBA Chief Sector Stewards
- FROM: Sharon Smith, Health Benefits Specialist
- DATE: April 15, 2021
- RE: 2021 Health Care Spending Account (HCSA) Reimbursement Update

The Internal Revenue Service recently announced a change pertaining to the Health Care Spending Account (HCSA). Effective January 1, 2020, Personal Protective Equipment (PPE) purchased primarily to prevent the spread of COVID-19 is now eligible for reimbursement through the program. Reimbursable COVID-19 PPE expenses include amounts paid for masks, hand sanitizers and sanitizing wipes.

Members who participate in the Health Care Spending Account for 2021 will be notified of this change in a quarterly statement they will soon receive from HealthEquity. In addition, the Flex Spending Account homepage (goer.ny.gov/FSA) has been updated to announce the change.

Since the 2020 plan year claims' deadline has ended, members cannot be reimbursed for 2020 PPE expenses; however, they may be reimbursed for 2021 PPE expenses retroactive to January 1<sup>st</sup> of this year.

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cc: NYSCOPBA Executive Board NYSCOPBA Jt. Committee on Health Benefits