

SUMMARY OF MATERIAL MODIFICATION

Date: March 25, 2020

Plan Administrator: Commonwealth of Kentucky

Plan Name: Kentucky Employees' Health Plan

Plan Year: January 1, 2019, through December 31, 2019

Plan Document Amended: Flexible Benefits Plan

Amendment Summary: Extend the Run-Out Period for Healthcare and Dependent Care Flexible Spending Account claim reimbursement from 90 days to 120 days.

Description of Amendment:

The Commonwealth of Kentucky's 2019 Flexible Benefits Plan Document established a 90-day Run-Out Period after the end of the 2019 Plan Year during which an Employee may be reimbursed for eligible Medical Expenses incurred during an Employee's Health FSA 2019 Coverage Period.

The Commonwealth of Kentucky's 2019 Flexible Benefits Plan Document established a 90-day Run-Out Period after the end of the 2019 Plan Year during which an Employee may be reimbursed for eligible expenses for Dependent Care Qualifying Services incurred during an Employee's Dependent Care FSA 2019 Coverage Period.

President Donald Trump and Governor Andy Beshear declared States of Emergency in the United States and Kentucky, respectively, due to the coronavirus (COVID-19) pandemic.

In an effort to assist Employees who may not be able to comply with the strict Run-Out Period deadline established in the 2019 Flexible Benefits Plan Document, the Plan Document is amended to extend the Run-Out Period for Health and Dependent Care FSA claim reimbursement from 90 days to 120 days. Consequently, the Run-Out Period deadline for 2019 Flexible Spending Accounts is April 30, 2020.