

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: Health Reimbursement Arrangements

Amendment Summary: Extend the Run-Out Period for Waiver General Purpose HRA, Integrated HRA, and Waiver Dental/Vision Only HRA claim reimbursement from 90 days to 120 days.

Description of Amendment:

The Commonwealth of Kentucky's 2019 Health Reimbursement Arrangements 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 Waiver General Purpose HRA or Integrated HRA 2019 Coverage Period.

The Commonwealth of Kentucky's 2019 Health Reimbursement Arrangements 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 Dental and Vision Expenses incurred during an Employee's Waiver Dental/Vision Only HRA 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 Health Reimbursement Arrangements Plan Document, the 2019 Plan Document is amended as follows to extend the Run-Out Period for Waiver General Purpose HRA, Integrated HRA, and Waiver Dental/Vision Only HRA claim reimbursement from 90 days to 120 days. Consequently, the Run-Out Period deadline for 2019 Health Reimbursement Arrangements is April 30, 2020.