

SUMMARY OF MATERIAL MODIFICATION

Date: December 17, 2020

Plan Administrator: Commonwealth of Kentucky

Plan Name: Kentucky Employees' Health Plan

Plan Year: January 1, 2020, through December 31, 2020

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 (three months) to 120 days (four months).

Description of Amendment:

The Commonwealth of Kentucky's 2020 Health Reimbursement Arrangements Plan Document established a three (3) month Run-Out Period after the end of the 2020 Plan Year during which a Participant may be reimbursed for eligible Medical Expenses incurred during a Participant's Waiver General Purpose HRA or Integrated HRA 2020 Coverage Period.

The Commonwealth of Kentucky's 2020 Health Reimbursement Arrangements Plan Document established a three (3) month Run-Out Period after the end of the 2020 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 2020 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 2020 Health Reimbursement Arrangements Plan Document, the 2020 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 (three months) to 120 days (four months). Consequently, the Run-Out Period deadline for 2020 Health Reimbursement Arrangements is April 30, 2021.