



American Rescue Plan Act (ARPA) Webinar & FAQs

Join FuturePlan and other Ascensus Health & Benefits companies for an educational webinar about the [American Rescue Plan Act \(ARPA\)](#) on **Tuesday, April 13 at 1:00 p.m. ET.**

[Register here](#)

Learn more about the details and impacts of the ARPA on COBRA and Dependent Care FSAs in these informational FAQs:

[ARPA FAQs](#)

IRS Provides Guidance on PPE as Reimbursable Medical Expenses

The IRS has issued [Announcement 2021-7](#), indicating that amounts paid for personal protective equipment (PPE)—such as masks, hand sanitizer, and sanitizing wipes—that are primarily used to prevent the spread of COVID-19, are treated as amounts paid for medical care under Internal Revenue Code Section 213(d). As a result, these items are now eligible to be paid or reimbursed under health flexible spending accounts (health FSAs), health reimbursement arrangements (HRAs), and health savings accounts (HSAs).

Employers offering health FSAs, HRAs, and HSAs have the option to amend their plans to provide for reimbursement of COVID-19 PPE expenses incurred for any period beginning on or after January 1, 2020. Employers choosing to amend their plans must do so by the last day of the first calendar year beginning after the end of the plan year in which the amendment is effective. Retroactive amendments are not permitted after December 31, 2022.

IRS Confirms Delay of Tax Filing Deadline to Include HSA Contribution Extensions

The IRS has issued [Notice 2021-21](#), officially delaying the April 15, 2021 federal income tax filing due date for individuals for the 2020 tax year to May 17, 2021. This delay is a result of the ongoing COVID-19 Emergency Declaration issued in March 2020. The due date is automatically postponed from April 15, 2021 to May 17, 2021; there is no need to file an extension to receive this relief.

In conjunction with the Form 1040 series delay, [Notice 2021-21](#) also automatically postpones to May 17, 2021, the due date for affected taxpayers to make 2020 contributions to their health savings accounts (HSAs) and Archer medical savings accounts (Archer MSAs).

While this guidance only applies to the filing of federal tax returns, many states have issued similar delays. Individuals are advised to review their state and local regulations to ensure compliance with all 2020 filing deadlines.

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