



CARROLL COUNTY  
STATE OF NEW HAMPSHIRE  
Human Resources Department



January 13, 2021

RE: Optional COVID Emergency Paid Sick Leave (EPSL) extension for your review

Dear Commissioners,

The Families First COVID Relief Act (FFCRA) provided 80 hours of EPSL to employees to help cover for days missed due to COVID related issues (childcare issues, school closures, mandatory quarantine / isolation). The cost of this initial round of paid time off was offset by government grants.

The recent CARES Act included an optional extension of any remaining EPSL balances for employees to utilize through March 2021 at the employer's discretion. Extending this benefits would be at the full cost of the County.

Based upon numbers provided by our payroll service, and my own rough averages, we averaged 304 EPSL hours per month between April and December at an average pay rate of \$20.89.

Using those averages, the cost to the County to extend the program to be over \$6350.56 per month (\$19,051.68 total for January through March).

Kind Regards,

Christopher Heroux, MA  
Director of Human Resources







CARROLL COUNTY  
STATE OF NEW HAMPSHIRE  
Human Resources Department



January 13, 2021

RE: FSA Optional Extension of benefits

Dear Commissioners,

Attached is information regarding the option to extend current FSA account balances through June 30, 2021.

Our plan runs from July 1 through June 30. The County previously voted to extend the plan benefit until 12/31/2020. The County could extend again to allow carryover FSA amounts through 6/30/2021. There are additional optional elections the County could approve (see attached memo), however the extension was the only option approved previously. There would be minimal additional administrative fees for those who carryover an FSA balance who would otherwise be deleted from the bill at the end of the plan year, but otherwise no additional cost to the County.

Please feel free to contact me directly with any questions.

Kind Regards,

Christopher Heroux, MA  
Director of Human Resources





## Christopher Heroux

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**From:** Brian Donnelly <bdonnelly@benstrat.com>  
**Sent:** Monday, January 11, 2021 2:29 PM  
**To:** Christopher Heroux  
**Subject:** RE: Action Required - Pandemic Relief Legislation

This message was sent securely on Mimecast

Hi Chris,

Glad you reached out because definitely want to clear some things up.

Carroll County plan runs from 7/1 to 6/30. The plan that ended in 6/30/2020 you are correct Carroll County did allow for an extension until 12/31/2020 so you could incur claims for additional six months on that plan.

I think the next part of your email though is based on the very recent regulation changes. Has Carroll County responded on what changes you would like to make? Because there definitely has been confusion around this, all these changes are optional. So, Carroll county could allow for a longer extension on that plan but you don't have to. You CAN allow for election changes but again this is left to employer discretion. Just wanted to note in the last round of regulatory changes Carroll County did allow for the extension until 12/31/20 (as mentioned before) but did not allow for mid year election changes.

I know this is confusing, if it would be easier to have quick call just let me know.

Thanks,

**Brian Donnelly**  
ACCOUNT EXECUTIVE



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Email: [bdonnelly@benstrat.com](mailto:bdonnelly@benstrat.com) | phone: 888.401.3539 ext. 1010 | web: [benstrat.com](http://benstrat.com)

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**From:** Christopher Heroux <CHeroux@CarrollCountyNH.net>  
**Sent:** Monday, January 11, 2021 10:32 AM  
**To:** Brian Donnelly <bdonnelly@benstrat.com>  
**Subject:** FW: Action Required - Pandemic Relief Legislation

Hi Brian,

Just for clarification with the FSA for myself:

The individual FSA's are use or lose from June through the following May. However, they were originally extended for use through Dec 2020. Now they are being extended to be available through May 2021.

And FSA participants can also change their contribution amounts anytime between now and the end of May 2021.

Is that all correct?

Thank you for your help.

Chris

**Christopher B. Heroux**

Director of Human Resources

Carroll County

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**From:** Benefit Strategies, LLC [<mailto:info@benstrat.ccsend.com>] **On Behalf Of** Benefit Strategies, LLC

**Sent:** Wednesday, January 6, 2021 1:23 PM

**To:** Katheryn Armstrong <[KArmstrong@CarrollCountyNH.net](mailto:KArmstrong@CarrollCountyNH.net)>

**Subject:** Action Required - Pandemic Relief Legislation



ALERT

Please Be Advised

The [Consolidated Appropriations Act of 2021](#) was signed into law on December 27, 2020. Included are various options employers may choose to add to their Flexible Spending Account (FSA) plans to provide relief for employees whose FSA elections may have been negatively impacted by the COVID-19 pandemic.

Below we have provided an overview of the changes. If you wish to make changes to your FSA plan please go to our [COVID-19 web page](#) under The Consolidated Appropriations Act of 2021 section, or click the link below to access the form.

Consolidated Act Form

- Permit Health and Dependent Care FSAs to carry over all unused amounts from plan years ending in 2020 to plan years ending in 2021. This is also permitted for plan years ending in 2021 to plan years ending in 2022.
- Permit a 12-month grace period for unused benefits or contributions in Health FSA and Dependent Care FSA for plan years ending in 2020 and 2021.
- Permit Health FSA participants who terminate during the 2020 or 2021 plan year to spend down their unused balances for expenses incurred through the end of the plan year in which the termination occurred, including any grace period.
- Permit the maximum age of eligible dependents for Dependent Care FSAs to be through age 13 (currently through age 12) for the 2020 plan year and for unused amounts from the 2020 plan year to be carried over into the 2021 plan year.
- Permit a prospective change in election amounts for Health FSA and Dependent Care FSAs for plan years ending in 2021 without a corresponding change in status event.

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Thank you,  
Benefit Strategies, LLC

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