

**SENATE  
STATE OF MINNESOTA  
NINETY-SECOND SESSION**

**S.F. No. 1082**

(SENATE AUTHORS: ABELER and Hoffman)

DATE  
02/17/2021

D-PG

OFFICIAL STATUS  
Introduction and first reading  
Referred to Human Services Reform Finance and Policy

1.1 A bill for an act  
1.2 relating to employment benefits; requiring carryover of unused dependent care  
1.3 flexible spending account funds in benefit plan years 2020 and 2021.

1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. **CARRYOVER FOR DEPENDENT CARE FLEXIBLE SPENDING**  
1.6 **ACCOUNTS.**

1.7 (a) Notwithstanding any law to the contrary, for benefit plan years ending in 2020, a  
1.8 benefit plan that includes a dependent care flexible spending arrangement shall permit  
1.9 participants to carry over any unused benefits or contributions remaining in the dependent  
1.10 care flexible spending arrangement from such benefit plan year to the benefit plan year  
1.11 ending in 2021.

1.12 (b) Notwithstanding any law to the contrary, for benefit plan years ending in 2021, a  
1.13 benefit plan that includes a dependent care flexible spending arrangement shall permit  
1.14 participants to carry over any unused benefits or contributions remaining in the dependent  
1.15 care flexible spending arrangement from such benefit plan year to the benefit plan year  
1.16 ending in 2022.

1.17 **EFFECTIVE DATE.** This section is effective retroactively from December 27, 2020.