

State of Georgia Flexible Spending Accounts

Summary of Material Modifications

This Summary of Material Modifications (“SMM”) amends certain provisions of your Summary Plan Description (“SPD”) for the State of Georgia Flexible Spending Accounts.

Please review this SMM carefully to familiarize yourself with the changes, and please attach this SMM to the front of your SPD.

1. As of July 1, 2009, non-healthcare retailers, such as supermarkets, grocery stores, discount stores, warehouse clubs and mail order merchants that sell medical goods and services now support a point-of-sale system that identifies eligible FSA expenses when you use your spending account card.
2. Effective January 1, 2010, the Limited Purpose Health Care Spending Account (LPHCSA) has been discontinued.
3. Effective January 1, 2010, the Health Savings Account (HSA) has been discontinued.
4. Effective 2010, the close out date for General Purpose Health Care Spending Accounts (GPHCSA) changed from May 31 to April 30.
5. Mileage for eligible medical travel is 16.5 cents per mile.

If you have questions about these Plan changes, this SMM, or your SPD, please contact the Plan Administrator at the following address.

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