

Grace Period Rule:

- Notice 2005-42 permits a 2½-month Grace Period immediately following the end of the plan year to incur eligible expenses.
- Rule applies to both the Medical Care and Dependent Care accounts.
- Claims requesting reimbursement for eligible expenses incurred in the plan year and in the additional 2½-month grace period **must** be received by NGS not later than March 31st of the following year.