

STATEMENT OF MATERIAL MODIFICATION  
May 2023

To Participants:

CHANGE IN RESPONSE TO END OF COVID EMERGENCY

Near the start of the pandemic, the DOL and IRS provided that for all plans the claim or appeal filing deadlines were stayed during the COVID-19 “Outbreak Period.” Specifically, during the emergency the time periods ran until the earlier of (1) 60 days after the end of the National Emergency or (2) one year from the original deadline. In addition to the National Emergency, the Secretary of Health and Human Services (HHS) declared a Public Health Emergency. Based on these Emergency declarations Group Health Plans had to cover the cost of COVID-19 diagnostic testing and related expenses including in-home COVID tests without participant cost sharing.

The White House has now announced that the COVID-19 National Emergency and the Public Health Emergency (PHE) will both end on May 11, 2023.

Public Health Emergency

SASMI is not a group health plan so the end of the requirement that health plans cover over the counter COVID tests does not apply. To the extent those tests remain an eligible medical expense under Section 213(d) of the Internal Revenue Code they are eligible for reimbursement under the Retiree HRA and will be eligible for reimbursement under the Active HRA.

National Emergency

For the deadline extensions under the National Emergency, the Outbreak Period will end July 10, 2023 (60 days after the anticipated end of the COVID-19 National Emergency) and on the last day of the Outbreak Period, the extensions under the emergency relief notices for timeframes that began during the COVID-19 National Emergency will no longer apply. Accordingly, unless the prior National Emergency extended deadline ends sooner, for triggering events that occur prior to the July 10, 2023 end of the Outbreak Period the standard deadlines will apply as if July 10, 2023 is the date of the event that triggered the count down towards the deadline. This rule applies to deadlines including:

- Severance applications;
- Un/underemployment and travel benefit claims;
- Death benefit claims;
- HCRA claims, and
- appeal filings.

Here are some examples of how this applies:

Example 1: An application for underemployment benefits for the 2022 B Stabilization period was, under the Plan, due by April 1, 2023 (90 days after the end of the B Stabilization Period). Since this was before the May 11, 2023 end of the National Emergency, the deadline is 90 days from July 10, 2023 (to October 8, 2023).

Example 2: An application for underemployment benefits for the 2022 A Stabilization period was, under the Plan, due by October 1, 2022 (90 days after the end of the A Stabilization Period). Under the National Emergency this was extended to October 1, 2023. Since October 1, 2023 is before October 8, 2023 (90 days after July 10, 2023) the October 1, 2023 deadline remains.

Example 3: An application for Maternity Benefits is due no later than 12 weeks after a birth or end of a pregnancy. Baby born March 12, 2022 and 12 weeks after is June 12, 2022. Under the National Emergency there was an additional year to June 12, 2023. This remains the deadline and there is no additional extension because of the end of the National Emergency.

Example 4: If the baby in Example 3 had been born May 1, 2023, under the Plan rules the application would be due July 24, 2023 but because of the terms of the end of the National Emergency the application deadline is 12 weeks from July 10, 2023 or October 2, 2023.

Should you have any questions, please call the Fund Office at 703-739-7250.

Sincerely,  
Board of Trustees

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need to add nondiscrimination language  
at the end of the SMM