



new mid-year enrollment rules dependent day care spending account plan for active employees effective january 1, 2021 through december 31, 2021

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Update to the summary plan descriptions (SPD)

Changes described in this SMM are effective January 1, 2021 through December 31, 2021.

The enclosed information serves as an official summary of material modification (SMM) for the **Dependent Day Care Spending Account (DCSA) Plan**. Please keep this information with your other plan documents for future reference. You can access the summary plan descriptions for your benefits at hr2.chevron.com or by calling the HR Service Center at **1-888-825-5247**.

This document applies to eligible, active U.S.-payroll employees.

how it works

Typically, if you want to participate in the DCSA, you must enroll during open enrollment or within 31-days of certain qualifying life events. In addition, you cannot change your contribution election mid-year or stop participating unless you experience certain qualifying life events that allow these kinds of changes. Under the DCSA, qualifying life events also include changing your day care provider, if your day care costs change, or you experience an employment status change that affects your eligibility for the plan.

For the 2021 plan year, eligible employees are permitted to **change contribution elections** and **stop or start** participating in the DCSA at any time during the plan year, for *any* reason, without regard to qualifying life events or the open enrollment period.

- You must be an active employee **eligible to participate in the DCSA** to enroll. There are no changes to the current DCSA eligibility rules.
- These enrollment and contribution changes are **prospective only** and therefore cannot be applied prior to the date you actually make the election change.
- You can change your annual goal amount by **increasing, decreasing or stopping** your contributions, with the following limitations:
 - Changes to your annual goal amount **cannot be less** that what you've already contributed.
 - The **annual DCSA maximum** ([as increased for 2021](#)) and minimum contribution limits continue to apply.

- To change your enrollment mid-year, **call the HR Service Center** for assistance; this change generally cannot be made on the BenefitConnect website.
- This temporary expansion of mid-year election rules apply to the **2021** plan year, **January 1, 2021** through **December 31, 2021**.

who to contact



- To make mid-year DCSA enrollment or election changes, call the **HR Service Center** at **1-888-825-5247** (1-832-854-5800 outside the U.S.)
- Contact **Anthem** directly at **1-844-627-1632** to discuss reimbursement claims, eligible expenses, or carryover questions.
- More DCSA information and claim resources are available on **hr2.chevron.com**. Go to **Wealth Management** on the top navigation, then choose **Dependent Day Care Account** from the dropdown menu.

This communication provides only certain highlights about changes of benefit provisions. It is not intended to be a complete explanation. If there are any discrepancies between this communication and the legal plan documents, the legal plan documents will prevail to the extent permitted by law. There are no vested rights with respect to Chevron health care plans or any company contributions towards the cost of such health care plans. Rather, Chevron Corporation reserves all rights, for any reason and at any time, to amend, change or terminate these plans or to change or eliminate the company contribution toward the cost of such plans. Such amendments, changes, terminations or eliminations may be applicable without regard to whether someone previously terminated employment with Chevron or previously was subject to a grandfathering provision. Some benefit plans and policies described in this document may be subject to collective bargaining and, therefore, may not apply to union-represented employees.