

**SAN FRANCISCO ELECTRICAL WORKERS  
HEALTH & WELFARE TRUST  
720 MARKET STREET, SUITE 700 • SAN FRANCISCO, CA 94102  
(415) 263-3670 • FAX (415) 263-3673**

**Summary of Material Modifications**

**May 2021**

**San Francisco Electrical Workers Health & Welfare Plan  
Important Notice of Changes to Plan Relating to  
Health Reimbursement Arrangement (HRA) Qualifying Medical Expenses for  
COVID-19 Personal Protective Equipment**

In response to the coronavirus disease COVID-19, the Internal Revenue Service added certain personal protective equipment to the list of qualifying medical expenses that may be reimbursed under a Health Reimbursement Arrangement (HRA).

For any period beginning on or after January 1, 2020, claims for reimbursement under the Plan's HRA will treat personal protective equipment such as masks, hand sanitizer, and sanitizing wipes, for the primary purpose of preventing the spread of the Coronavirus Disease 2019 (COVID-19 PPE) as medical care under Section 213(d) of the Internal Revenue Code.

Please call the Plan Office at (415) 263-3670 if you have any questions.

\*\*\*\*\*