

# Flexible Spending Accounts (FSA) Election

In the event of a qualifying status change, you may enroll or make changes to a Flexible Spending Accounts (FSA) election for the remainder of the plan year (eligibility date–December 31). In compliance with IRS regulations, when a qualifying status change occurs, **written notification must be received within 31 days of the status change**, and the change to an FSA election must be consistent with that status change. Complete the applicable section(s) below and attach documentation of the event, as appropriate.

To continue participation in an FSA after December 31, you **MUST** re-enroll annually during open enrollment.

## SECTION I: PERSONAL INFORMATION (print or type)

Faculty/Staff Member's Full Name:

First	M.I.	Last	OSU Employee ID Number
Home Mailing Address: Street		City	State
			Zip Code
E-mail Address		Daytime Phone Number	

## SECTION II: REASON FOR COMPLETING FORM

Date of status change: \_\_\_\_\_ (return within 31 days)

- Hired/Newly Eligible    Marriage    Divorce<sup>1</sup>    Change in Dependent Eligibility<sup>1</sup>    Birth/Adoption/Legal Guardianship/Legal Custody<sup>1</sup>  
 Change in spouse's employment status affecting eligibility for benefit<sup>1</sup>  
 Other: \_\_\_\_\_

<sup>1</sup> Documentation may be required.

## SECTION III: CONTRIBUTION LEVEL

### HEALTH CARE SPENDING ACCOUNT

Used to reimburse health care expenses incurred for yourself and your qualifying dependents.

- Minimum election is \$100 for the plan year (eligibility date–December 31)
- Maximum election is \$5,000 for the plan year (eligibility date–December 31)

**I wish to redirect the following pre-tax payroll funds into my Health Care FSA from my pay:**

\$ \_\_\_\_\_ election for the entire plan year (eligibility date through December 31)

(Per pay election = above election amount ÷ number of pay periods remaining through December 31)

### DEPENDENT CARE SPENDING ACCOUNT

Used to reimburse dependent care expenses incurred for your qualifying dependents (does not include dependent health care expenses). The maximum allowable calendar year contribution is \$5,000, per IRS regulations.

- Minimum election is \$250 for the plan year (eligibility date–December 31)
- Maximum election is \$5,000 for the plan year (eligibility date–December 31)

**I wish to redirect the following pre-tax payroll funds into my Dependent Care FSA from my pay:**

\$ \_\_\_\_\_ election for the entire plan year (eligibility date through December 31)

(Per pay election = above election amount ÷ number of pay periods remaining through December 31)

**Note:** The Health Care Spending Account and Dependent Care Spending Account are separate accounts and cannot be combined. For example, you cannot request a transfer of Dependent Care Spending Account contributions to cover eligible health care expenses under the Health Care Spending Account.

## SECTION IV: AUTHORIZATION

I have received, read, and understand the material explaining the terms and conditions of The Ohio State University Flexible Benefits Plan. I understand that any person who, knowingly and with intent to defraud, files a claim containing any materially false information is guilty of fraud, which is subject to disciplinary action, up to and including termination of benefits and/or employment. I understand that my elections may not be changed or voluntarily cancelled at any time during the plan year (eligibility date–December 31) unless a qualifying status change occurs, as defined by the plan. The Office of Human Resources must receive notification of such change within 31 days. I hereby authorize the pre-tax salary redirection for the plan year stated herein. I understand that any funds remaining in my Flexible Spending Accounts (FSA) at the close of the plan year may be forfeited as dictated by federal regulations. I understand that payroll contributions will begin with the first pay issued after the date this form is processed.

**I certify that all information provided on this form is true and correct to the best of my knowledge.**

Signature \_\_\_\_\_ Date \_\_\_\_\_

If you have questions, contact the Office of Human Resources Customer Service Center at [service@hr.osu.edu](mailto:service@hr.osu.edu), [hr.osu.edu](http://hr.osu.edu), (614) 292-1050, 1-800-678-6010.

### Return completed form to:

The Ohio State University, Office of Human Resources, Benefits Processing/FSA, 1590 N. High St., Suite 300, Columbus, OH 43201-2190; Fax: (614) 292-7813