

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 30 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 1: PERSONAL INFORMATION

Employee's Full Name: First	M.I.	Last	OSU Employee ID#
Home Mailing Address: Street	City	State	Zip
Email Address	Daytime Phone Number		

## SECTION 2: QUALIFYING STATUS CHANGE

Date of status change: \_\_\_\_\_ (return form within 30 days of event date or by annual open enrollment deadline)<sup>1</sup>

Hired  
  Newly Eligible  
  Marriage  
  Divorce /Dissolution<sup>2</sup>  
  Change in Dependent Eligibility<sup>2</sup>  
  Gained Eligibility for Other Coverage<sup>2</sup>  
 Change in Dependent Provider (Dependent Care FSA only)<sup>2</sup>  
  Death of Spouse<sup>2</sup>  
  Open Enrollment  
 Death of Dependent Child<sup>2</sup>  
  Birth/Adoption/Legal Guardianship/Legal Custody<sup>2</sup>  
 Return from Leave of Absence (Dependent Care FSA only)  
 Other<sup>2</sup> (describe): \_\_\_\_\_

<sup>1</sup>Refer to Specific Plan Details document(s) for additional details

<sup>2</sup>Documentation may be required.

## SECTION 3: CONTRIBUTION LEVEL

### Health Care Spending Account

Used to reimburse eligible 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 \$3,300 per employee for the plan year (eligibility date – December 31). Final 2025 maximum contribution is pending release by the Internal Revenue Service (IRS). Our plan will allow you to elect up to the IRS maximum amount.

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

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

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

### Dependent Care Spending Account

Used to reimburse eligible dependent care expenses for your qualifying (does not include health care expenses). The maximum allowable calendar year contribution is \$5,000, per IRS regulations. If you are expecting a baby, you should enroll within 30 days of birth event or return from approved family medical leave.

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

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

(Per pay election = above election amount divided by 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. For more information on the FSA program, refer to [hr.osu.edu/benefits](http://hr.osu.edu/benefits).

## SECTION 4: AUTHORIZATION

I have read and understand the material explaining the terms and conditions of The Ohio State University Flexible Benefits Plan, and agree to such terms and conditions. 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 cannot be changed or voluntarily cancelled during the calendar year unless I experience a qualifying status change and I notify the Office of Human Resources within 30 days (60 days for certain Medicaid events) and IRS rules permit the requested change. I authorize the university to deduct from my pay, on a pre-tax basis, the amount(s) elected herein. I understand that this authorization to deduct amounts directly from my pay (i.e., a salary redirection arrangement) will remain in effect for the plan year stated herein. I understand and agree that in the event my university pay is not sufficient to pay these amounts, future deduction amounts will be recalculated to meet the annual election amount above. I understand that any funds remaining in my Flexible Spending Accounts at the close of the plan year may be forfeited, as dictated by federal regulations and by the plan. I understand that salary redirection will begin with the first pay issued after the date this form is processed. I understand and agree that implementation of my elections may be contingent on the university's approval of consistency with plan terms and IRS rules and, if requested, submission of supporting documentation. **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 HR Connection:

**EMAIL:** [hrconnection@osu.edu](mailto:hrconnection@osu.edu) | **WEB:** [hrconnection.osu.edu](http://hrconnection.osu.edu) | **PHONE:** 614-247-myHR (6947) or 800-678-6010

Retain a copy of this form for your records. Submission options for the signed original of this form:

**UPLOAD** to the secure [hrconnection.osu.edu](http://hrconnection.osu.edu) portal by selecting "Submit a Form" (recommended)

**MAIL** to Office of Human Resources, 1590 N. High St., Suite 300, Columbus, OH 43201-2190

**FAX** to (614)292-7813 | **EMAIL** to [hrconnection@osu.edu](mailto:hrconnection@osu.edu) with subject line "FSA"•••