

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 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: REASON FOR COMPLETING FORM

Date of status change: _____ (return form within 30 days of event date or by annual open enrollment deadline)¹

Hired
 Newly Eligible
 Marriage
 Divorce /Dissolution²
 Change in Dependent Eligibility²
 Gained Eligibility for Other Coverage²
 Change in Dependent Provider (Dependent Care FSA only)²
 Death of Spouse²
 Open Enrollment
 Death of Dependent Child²
 Birth/Adoption/Legal Guardianship/Legal Custody²
 Return from Leave of Absence (Dependent Care FSA only)
 Other² (describe): _____

¹ Refer to Specific Plan Details document(s) for additional details ² 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 \$3,200 per employee for the plan year (eligibility date – December 31). Final 2024 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.

- 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.

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, please contact the Office of Human Resources HR Connection at:
HRConnection@osu.edu, hr.osu.edu, 614-247-myHR (6947), 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; HRConnection@osu.edu, Fax: **614-292-7813**