



State of Delaware
Flexible Spending Account (FSA) Election Change Form
Plan Year July 1, 2026 – June 30, 2027

Section 1 Employee Information

Name (Last, First):
Employee ID Plus Last 4 Social Security Number:
Agency/School District Name:
Daytime Phone Number:
Date of Qualifying Event:

Section 2 Qualifying Event Type (select one)

Marriage
Divorce (finalized)/Annulment
Death – spouse or dependent
Birth, adoption or placement of adoption of a child
Dependent satisfies or ceases to satisfy eligibility.
Explain:

Change in employment status of employee, spouse
or dependent
Explain:

HEALTH CARE ONLY
Judgment, Decree or Court Order*
**Copy of Order Required*
Gain or loss of eligibility and coverage under
Medicare/Medicaid
On a leave of absence greater than 30 days

DEPENDENT CARE ONLY
Provider cost change
Provider change
Child turns age 13
Leave of Absence Began
Leave of Absence Ended

Section 3 Election Change Request (select and fill in, as applicable)

NOTE: *Your election will be divided by the number of pay dates remaining in the plan year.*

Health Care FSA Plan Year Election Amount (Minimum \$50, Maximum \$3,400):
Stop Health Care FSA (*participation will end*)

Dependent Care FSA Plan Year Election Amount (Minimum \$50, Maximum \$7,500):
Stop Dependent Care FSA (*participation will end*)

By signing below, I attest to the following:

- The indicated event has occurred within the last 30 days and the requested change corresponds with requirements as mandated by the Internal Revenue Code Regulations.
- I understand that this election will remain in effect throughout the remainder of the Plan Year **UNLESS** I experience another qualifying event
- I understand that if the election change request is approved, the new election amount will be effective for expenses incurred the first of the month coincident with or following the event or the date the form is signed, whichever is later.

Employee Signature:
Date:

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How do I request a change to my Flexible Spending Account (FSA) elections?

You may change your election or enroll during the plan year if you, your spouse, or a dependent experience an event listed below which results in a **gain or loss of eligibility** for coverage under the State of Delaware FSA or a similar plan maintained by your spouse or dependent's employer. **Your requested election change must correspond with that gain or loss of eligibility for coverage.** In instances where a leave of absence is the reason for an election change, please refer to leave policy as outlined in the [FSA Plan Booklets](#).

If you experience a qualifying event, please complete the FSA Election Change Form. Completed forms are due to SBO **within 30 days** of the qualifying event. **REQUESTS RECEIVED AFTER 30 DAYS WILL NOT BE APPROVED.** If you have not experienced one of the qualifying events listed below, then you cannot make a change to your FSA until Open Enrollment.

Health Care FSA & Dependent Care FSA Plan Qualifying Events:

- Your legal marital status changes through marriage, divorce, death or annulment.
- Your number of dependents changes by reason of birth, adoption (or placement for adoption), or death. (If your child no longer qualifies for dependent care because he or she turned 13, then that is a loss of a dependent under the Dependent Care Flexible Spending Account Plan, but **not** under any of the other plans.)
- You, your spouse or any of your dependents have a change in employment status (termination, retirement, new employment, change from part time to full time or vice versa) that **affects eligibility for health insurance.**

Health Care FSA Plan Qualifying Events ONLY:

- You are served with a judgment, decree or court order, including a qualified medical child support order regarding coverage for a dependent.
- If you, your spouse or a dependent becomes **entitled to and covered under Medicare or Medicaid, you may drop or reduce coverage** under the Health Care Flexible Spending Account Plan.
- If you, your spouse or a dependent **loses eligibility and coverage under Medicare or Medicaid, you may add or increase coverage** under the Health Care Flexible Spending Account Plan.

Dependent Care FSA Plan Qualifying Events ONLY

- You change dependent care providers.
- You may make a corresponding change to your Dependent Care Flexible Spending Account if your dependent care provider who is not your relative changes your costs significantly.

When must claims be filed for the FY27 (July 1, 2026-June 30, 2027) Plan Year?

You will have until **October 15, 2027** to submit claims for reimbursement for eligible services received during the current Plan Year (July 1, 2026-June 30, 2027) and accompanying Grace Period (July 1, 2027-September 15, 2027). Any unused amounts remaining in my account as of October 15, 2027 will be forfeited.

For more information on Flexible Spending, visit the SBO website at <https://dhr.delaware.gov/benefits/fsa/index.shtml>.