



Health Care Flexible Spending Account (FSA) Leave of Absence (LOA) Form

**Section 1 Employee Information**

Name (Last, First):  
Employee ID Plus Last 4 Social Security Number: +  
Agency/School District Name:  
Daytime Phone Number:  
Dates of Leave:

**Section 2 Leave Designation (select one)**

- |                |                       |                       |
|----------------|-----------------------|-----------------------|
| FMLA Leave     | Short Term Disability | Workers' Compensation |
| Non-FMLA Leave | Parental Leave        | Military              |

**Section 3 Health Care FSA Contribution Options (select one)**

**CATCH-UP** - I elect to **catch-up contributions** to my Health Care FSA on my return from an unpaid LOA. My expected return from an LOA is within the plan year. By making this election I confirm that I have read and understand the following –

This election is invalid, and I will be unable to catch-up on my contributions if my unpaid LOA extends beyond the end of the current plan year.

My period of coverage will extend throughout the unpaid LOA and claims for expenses incurred during my LOA will be eligible for reimbursement.

When I return to a paid status my FSA deductions will be recalculated and taken from my paychecks on a pretax basis. The recalculation of deductions is dependent on the remaining contributions owed to meet my annual FSA election amount and the number of paychecks remaining in the plan year.

I may change my Health Care FSA election amount if I am on a period of leave greater than 30 days.

**REVOKE** - I elect to **revoke contributions** to my Health Care FSA during my LOA. By making this election I confirm that I have read and understand the following –

For an unpaid LOA of 30 days or less my benefits will be reinstated upon my return. My remaining deductions will automatically be recalculated and taken from my paychecks for the remainder of the plan year. The recalculation of deductions is dependent on the remaining contributions owed to meet my annual FSA election amount and the number of paychecks remaining in the plan year.

For an unpaid LOA of more than 30 days my period of coverage will end the first day of my unpaid LOA, or my last paycheck with a Health Care FSA deduction, whichever is later. My ASIFlex Card will be immediately suspended. Claims incurred on and after this date will not be eligible for reimbursement.

Upon expiration of an LOA of more than 30 days I may reinstate or change benefits by completing and submitting an FSA Election Change form to the Statewide Benefits Office (SBO). This form must be submitted within 30 days of returning to work. Coverage will be effective 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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### What happens to my Health Care FSA if I do not submit an LOA form?

If you are on an unpaid leave for more than 30 days and do not elect to catch-up on contributions, your coverage will be revoked as of the first day of your unpaid LOA, or your last paycheck with a Health Care FSA deduction, whichever is later.

**NOTE:** *It is the employee's responsibility to file an LOA form with SBO PRIOR to going out on an unpaid leave of absence.*

### Does my LOA affect my Dependent Care FSA?

Dependent Care expenses are not eligible for reimbursement during a period of paid or unpaid leave. You may choose to stop your Dependent Care prior to going on leave by completing an FSA Election Change form. Visit the SBO website at [de.gov/statewidebenefits](http://de.gov/statewidebenefits) > *Select your group > Flexible Spending Account > Enroll or Make Changes (located under the I WANT TO... column).*

If you do not choose to stop your Dependent Care election you may adjust your annual election amount, not less than your current contributions to the plan.

Completed FSA Election Change forms are due to SBO within 30 days of returning to work.

For more information on flexible spending visit the SBO website at [de.gov/statewidebenefits](http://de.gov/statewidebenefits)