

## Flexible Spending Account (FSA) Employee Change in Status Form

**Instructions:** Submit this form and supporting documentation to make a change to your current FSA election within 30 days of a change in status or Leave without Pay period to Human Resources - 3000 Rockefeller Ave. M/S 503 Everett, WA 98201, via [email](#), or fax at 425-388-3579.

### Section 1 – Employee Information

Name (Last, First, M.I.)	Employee ID #	Company Code: SHH	Effective Date: (HR use only)
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### Section 2 – Change in Status

<input type="checkbox"/>	Cost Changes (Daycare FSA only): If the cost of providing daycare changes outside of the participant's control the participant may make a new election for the Day Care Flexible Spending Arrangement. Cost changes do not apply to Health FSAs.
<input type="checkbox"/>	Coverage Changes (Daycare FSA only): A change in provider or in hours of daycare may allow for a Day Care FSA change
<input type="checkbox"/>	Marriage, Divorce, Legal Separation or Annulment
<input type="checkbox"/>	Change in number of dependents, including birth, adoption, placement for adoption, or death of a dependent
<input type="checkbox"/>	Change in work schedule, including an increase or decrease in the number of hours of employment by the employee, spouse or dependent, including a switch between full-time and part-time status, a strike or lockout, or commencement or return from an unpaid leave of absence
<input type="checkbox"/>	The dependent satisfies or ceases to satisfy the requirements for unmarried dependents, an event that causes an employee's dependent to satisfy or cease to satisfy the requirements for coverage due to attainment of age, student status or similar circumstances
<input type="checkbox"/>	A change in the place of residence or work site of the employee, spouse, or dependent
<input type="checkbox"/>	Dependent satisfies or ceases to satisfy the requirements for coverage

### Section 3 – Change of Election (All expenses incurred during unpaid leave are ineligible for reimbursement.)

<input type="checkbox"/>	Health Care FSA	<input type="checkbox"/>	Suspend contributions and participation until you return Upon return, <b>resume the same deductions</b> initially elected, which decreases your annual election
		<input type="checkbox"/>	Suspend contributions and participation until you return Upon return, <b>increase your deductions</b> to maintain your initial annual election
		<input type="checkbox"/>	Terminate contributions and participation in the plan
		<div style="display: flex; justify-content: space-between;"> <div>_____</div> <div>_____</div> <div>_____</div> <div>_____</div> </div>	
		(New Annual Election Amount – YTD Contributions) / Remaining Paychecks = New Semi-monthly deduction	

<input type="checkbox"/>	Day Care FSA	<input type="checkbox"/>	Suspend contributions and participation until you return Upon return, <b>resume the same deductions</b> initially elected, which decreases your annual election
		<input type="checkbox"/>	Suspend contributions and participation until you return Upon return, <b>increase your deductions</b> to maintain your initial annual election
		<input type="checkbox"/>	Terminate contributions and participation in the plan
		<div style="display: flex; justify-content: space-between;"> <div>_____</div> <div>_____</div> <div>_____</div> <div>_____</div> </div>	
		(New Annual Election Amount – YTD Contributions) / Remaining Paychecks = New Semi-monthly deduction	

### Section 4 – Signature

Employee Signature _____	Date _____
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## CHANGE OF ELECTION DUE TO CHANGE IN STATUS (PER IRS REGULATIONS)

The regulations permit a participant to revoke an existing election and to make a new election for the remaining portion of the year due to certain events ("Change in Status Elections").

1. **Cost Changes:** If the cost of a health plan provided by a third party provider increases or decreases, the plan may automatically increase or decrease participant's contributions (Premium Conversion Only). If the cost of providing Day care changes outside of the participant's control the participant may make a new election for the Day Care Flexible Spending Arrangement. Cost changes do not apply to Health FSAs.
2. **Coverage Changes:** If the coverage under a health plan is curtailed or ceases, the participants may revoke their elections and receive coverage under another health plan (Adjust the premiums only- not the Medical Reimbursement Arrangements - consistent with the change in coverage). A change in provider or in hours of Day care may allow for a Day Care FSA change.
3. **Changes in Status:** A participant may revoke a benefit election and make a new election for the remaining portion of the plan year. Examples are:
  - Marriage, divorce, legal separation, or annulment.
  - Change in number of dependents, including birth, adoption, placement for adoption, or death of a dependent.
  - Change in work schedule, including an increase or decrease in the number of hours of employment by the employee, spouse or dependent, including a switch between full-time and part-time status, a strike or lockout, or commencement or return from an unpaid leave of absence.
  - The dependent satisfies or ceases to satisfy the requirements for unmarried dependents. An event that causes an employee's dependent to satisfy or cease to satisfy the requirements for coverage due to attainment of age, student status or any similar circumstances as provided under the accident or health plan under which the employee receives coverage.
  - A change in the place of residence or work site of the employee, spouse, or dependent.
4. **Consistency Rules:** The flex plan election changes must be consistent with the change in status. The change in status must result in the employee, spouse, or dependent gaining or losing eligibility for coverage under the employee's flex plan or the health plan of the spouse's or dependent's employer. In addition, the election change must correspond with the gain or loss of that coverage.
5. **Separation from Service:** If the employee revokes existing elections and terminates the receipt of benefits for the remainder of the plan year, then the employee is prohibited from making new elections should they return to service.
6. **Cessation of Required Contributions:** A benefit will cease to be provided if the employee fails to make the required premium payments with respect to the benefit.

IMPORTANT – Employer is required to offer continuation of coverage under a Health Care Flexible Spending Arrangement only when the Health Care Flexible Spending Arrangement is under spent.