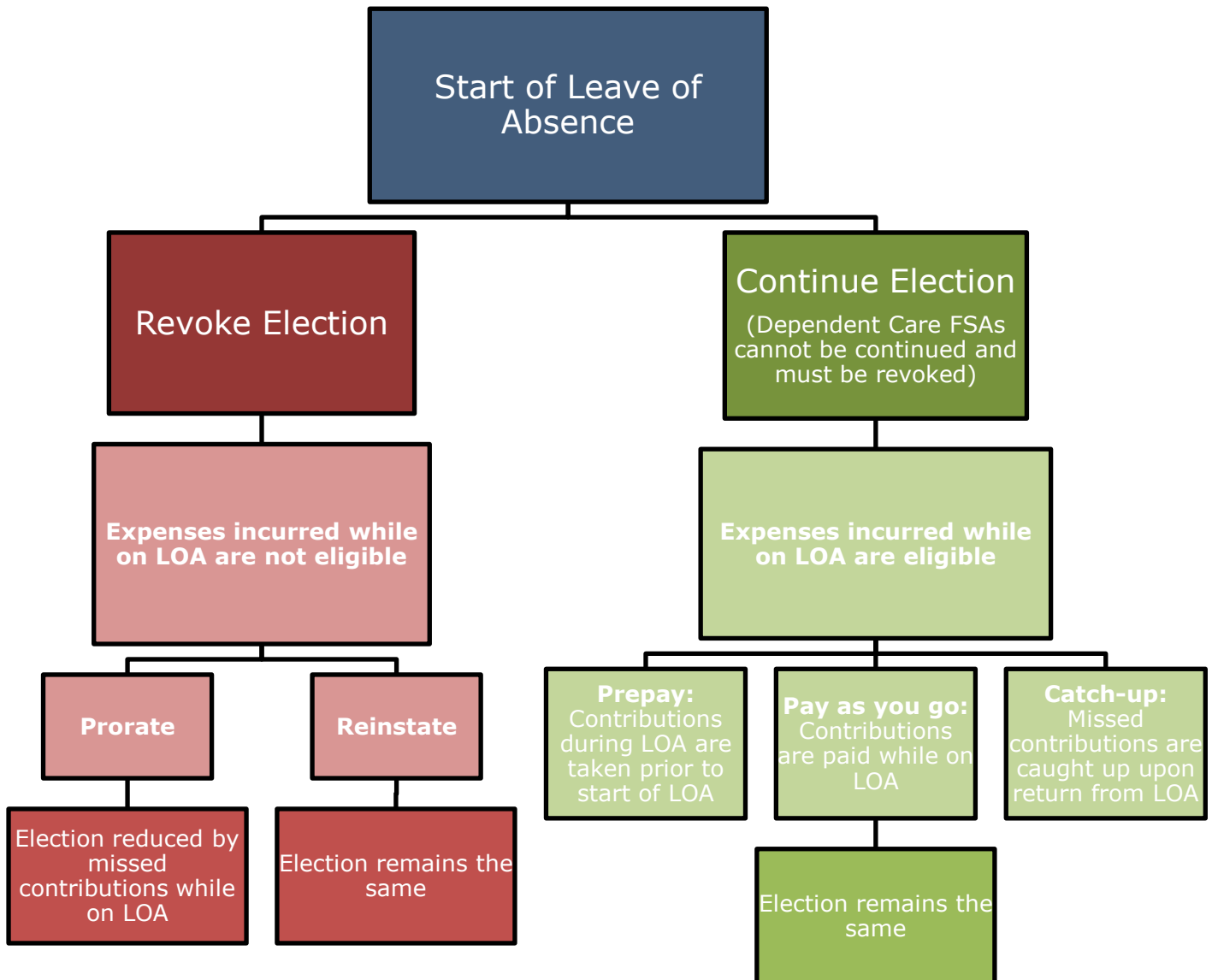


## Completion Guide

- 1) Decide whether the participant will be revoking or continuing the election(s) based on the flow chart provided below. Dependent Care FSA elections cannot be continued and must be revoked. A participant enrolled in both the Dependent Care FSA and Medical/Limited FSA may continue the Medical/Limited FSA even though the Dependent Care FSA is being revoked.
- 2) Complete Step 1 and Step 2 on the corresponding Revocation or Continuation Form(s). If revoking multiple plans, a separate Revocation Form must be completed for each plan. If revoking the Dependent Care FSA and continuing the Medical/Limited FSA, both the Revocation and Continuation Forms must be completed.
- 3) Submit a copy of the completed form(s) providing the start of LOA information and save a copy for your records.
- 4) Upon the participant returning from an LOA, submit the same form(s) sent at the start of the participant's LOA with Step 3 completed. **\*Important\*** *When submitting the return from LOA information, the form(s) need to be completed in full with Step 1 and 2 being completed at the start of leave and Step 3 completed upon the return. Should the participant have experienced a qualifying event while on an LOA and want to change any elections, a Status Change Form needs to be completed. In this case, the date of the return is the only information required under Step 3 of the Revocation or Continuation Form(s).*
- 5) Remit a copy of the form(s) providing the return from LOA information and save a copy for your records.



# LOA Revocation Form



## Step 1: Participant Information

\*=Required Fields

\*Employer Name (Do not abbreviate)

\*Participant Name (First, MI, Last)

\*Employee ID

 -  - 

\*Social Security Number

## Step 2: Starting a Leave of Absence

\*Start Date of LOA (mm/dd/yyyy)

\*Please select only one. A separate Revocation Form will need to be completed if revoking both the Dependent Care and Medical/Limited FSA.

 **Medical/Limited FSA:** Please revoke this participant's election. I understand upon the participant's return from the LOA, he/she may either prorate or reinstate the election. I understand a revocation of election will not allow the participant to be reimbursed for expenses incurred while on an LOA even if the election is reinstated and catch-up contributions are made.

 **Dependent Care FSA:** Please revoke this participant's election. I understand upon the participant's return from the LOA, he/she may either prorate or reinstate the election. I understand a revocation of election will not allow the participant to be reimbursed for expenses incurred while on an LOA even if the election is reinstated and catch-up contributions are made.

\*Employer Signature

\*Date (mm/dd/yyyy)

Participant Signature

## Step 3: Returning from a Leave of Absence

\*Return Date from LOA (mm/dd/yyyy)

\*Date of First Payroll Deduction after LOA (mm/dd/yyyy)

\*Please select only one and complete the corresponding contribution information.

 **Prorate:** Please prorate this participant's election. I understand a prorated election will reduce the annual election by the amount that would have been contributed while on LOA. Further, I understand that the participant cannot be reimbursed for expenses incurred while on an LOA and that I will need to provide contribution information in **Step 3a**.

 **Reinstate:** Please reinstate this participant's election. I understand a reinstated election will not affect the annual election amount and that missed contributions while on LOA will need to be caught up with future payroll deductions. Further, I understand that the participant cannot be reimbursed for expenses incurred while on LOA and that I will need to provide contribution information in **Step 3b**.

### Step 3a: Prorated Contribution Information

*Per pay period deduction prior to LOA		<b>B.</b>	<i>The amount deducted per pay period prior to LOA</i>
*Missed payroll deductions	x	<b>C.</b>	<i>The number of payrolls missed while on LOA</i>
*Total dollar amount of missed deductions	=	<b>D.</b>	<i>Multiply box B by box C to calculate the total deductions missed while on the LOA</i>
*Annual election prior to LOA	-	<b>E.</b>	
*New annual election	=		<i>Subtract box D from box E</i>

### Step 3b: Reinstated Contribution Information

*Annual election		<b>B.</b>	
*Contributions to date	-	<b>C.</b>	<i>The total dollars contributed prior to LOA</i>
*Remaining contributions	=	<b>D.</b>	<i>Subtract box C from box B. This will total the contributions for the rest of the plan year</i>
*Number of remaining pay periods	÷	<b>E.</b>	<i>The number of pay periods from box A to the end of the plan year</i>
*New per pay period deduction amount	=		<i>Divide box D by box E to calculate the new amount to be deducted each pay period</i>

\*Employer Signature

\*Date (mm/dd/yyyy)

Participant Signature



## Step 1: Participant Information

\*=Required Fields

\*Employer Name (Do not abbreviate)

\*Employee ID

\*Participant Name (First, MI, Last)

 -  - 

\*Social Security Number

## Step 2: Starting a Leave of Absence

\*Start Date of LOA (mm/dd/yyyy)

\*Contribution Method (Please select only one)

<input type="checkbox"/>	<b>Prepaid:</b> Contributions missed while on LOA were paid prior to the LOA.
<input type="checkbox"/>	<b>Continued while on LOA:</b> Contributions will be paid while on LOA.
<input type="checkbox"/>	<b>Catch-Up:</b> Contributions missed while on LOA will be caught-up on future payrolls. I understand if the contributions are being caught-up I will need to provide contribution information in <b>Step 3a</b> upon the return from LOA.

Please continue this participant's Medical or Limited FSA. I understand the participant's election will remain the same and that a continuation of election will allow the participant to be reimbursed for expenses incurred while on an LOA. Further, I understand that contributions that would be missed while on an LOA can be prepaid prior to an LOA, caught-up upon a return from an LOA, or made while on an LOA and that I must indicate the method in which contributions will be taken.

\*Employer Signature

\*Date (mm/dd/yyyy)

Participant Signature

## Step 3: Returning from a Leave of Absence

\*Return Date from LOA (mm/dd/yyyy)

\*Date of First Payroll Deduction after LOA (mm/dd/yyyy)

### Step 3a: Catch-Up Contribution Information

*Annual election		<b>B.</b>	
*Contributions to date	-	<b>C.</b>	<i>The total dollars contributed prior to LOA</i>
*Remaining contributions	=	<b>D.</b>	<i>Subtract box C from box B. This will total the contributions for the rest of the plan year</i>
*Number of remaining pay periods	÷	<b>E.</b>	<i>The number of pay periods from box A to the end of the plan year</i>
*New per pay period deduction amount	=		<i>Divide box D by box E to calculate the new amount to be deducted each pay period</i>

\*Employer Signature

\*Date (mm/dd/yyyy)

Participant Signature