



MAIL OR FAX COMPLETED FORMS TO:
Baker Tilly Vantagen
c/o The Benefits Service Center
1200 Abington Executive Park,
Clarks Summit, PA 18411
FAX: 866-406-6946

State of Ohio
Department of Administrative Services
Flexible Spending Account Change Form
2025 Plan Year

Flexible Spending Account Change Form Instructions

Use this form to change enrollment in your flexible spending accounts. Flexible spending accounts are administered by Baker Tilly Vantagen powered by their myFlexDollars platform.

Changes are allowed from January 1, 2025, and September 30, 2025. Please complete all entries on this form. Please print, sign, and date this form. Submit the completed form, along with documentation of the qualifying life event, to the address above.

Employee Profile *Please print

Change in status date: _____ Employee #: _____
Employee Name: _____ Daytime phone #: _____
Address: _____ Email address: _____
_____ Date of Birth: _____

Election Changes

	Current annual election amount	New annual election amount**	Cancel spending account
Health Care FSA	\$ _____	\$ _____	<input type="checkbox"/> Cancel my account
Limited Purpose FSA	\$ _____	\$ _____	<input type="checkbox"/> Cancel my account
Dependent Care FSA	\$ _____	\$ _____	<input type="checkbox"/> Cancel my account

****New elections must be within IRS limits and your new election may not be below the amount you have already spent from your account. Change in election must be consistent with your qualifying life event. ¹For 2025, Health Care Spending Account contributions are limited to a minimum of \$240 and a maximum of \$3,200 each year. The limit is per person; a married couple may each contribute up to the specified limit. ²Couples who are married and file a joint return, as well as single parents, can contribute a minimum of \$240 and up to \$5,000 in a Dependent Care Spending Account. Couples who are married and file separately can put a maximum of \$2,500 each into a Dependent Care Spending Account.**

Reason for Request

These changes apply to both health care, limited purpose, and dependent care flexible spending accounts:

- ☐ Marriage
- ☐ Divorce
- ☐ Annulment
- ☐ Became eligible for Medicare/Medicaid
- ☐ Loss of Medicare/Medical coverage
- ☐ Judgment, decree or order
- ☐ Dependent is no longer a qualified tax dependent
- ☐ Change in employee's or dependent's employment status
- ☐ Birth, adoption, or placement of a child
- ☐ Began Family Medical Leave Act (FMLA)
Start date _____
- ☐ Ended Family Medical Leave Act (FMLA)
Start date _____

Starting FMLA:

- ☐ I wish to continue my flexible spending account and understand that my per paycheck deductions will continue. I realize that if I miss 3 deductions, my account will close.
- ☐ I wish to cancel my flexible spending account and understand that I may reinstate with no break in coverage upon my return to work.

Ending FMLA:

- ☐ I wish to reinstate my flexible spending account with no break in service and keep my original annual election amount. I realize my per paycheck deduction will increase accordingly.
- ☐ I wish to reinstate my flexible spending account with no break in service but want to change my election amount as stated above.

DCSA only changes:

- ☐ Child turned age 13
- ☐ Change in cost of care

I certify that the information on this form is accurate. I understand that this form will not be considered complete unless it contains the required supporting documentation. If my request is denied, I understand that I will have to appeal the decision within the time specified in the plan documents. I have read and agree to the terms of participation and any applicable certifications in this form and the plan documents. Any previous election amount under the Plan relating to the same Benefits is hereby revoked. I understand that my employer and Baker Tilly Vantagen, the contract administrator, will not incur any liability resulting from either my participation in any Spending Account or my failure to sign or accurately complete this Enrollment Form.

Signature

Date

Acceptable documentation for election changes

Your request must include documentation verifying the qualifying life event. See below for acceptable documentation for each change type. The proposed qualifying life event must be consistent with the type of change experienced.

Qualifying life events	Example	Documentation
Marital status A change in marital status includes marriage, death of a spouse, divorce, or annulment (legal separation is recognized under the State of Ohio's plan per Ohio law).	<ul style="list-style-type: none"> • Marriage • Divorce • Legal separation • Death of employee and/or spouse 	<ul style="list-style-type: none"> • Official or temporary copy of marriage certificate • Copy of divorce decree that includes the judge's signature and date divorce was finalized • Copy of legal separation decree including the effective date • Copy of death certificate
Change in number of tax dependents A change in number of dependents status includes the following: birth, death, adoption, and placement for adoption. You can add existing dependents not previously enrolled whenever a dependent gains eligibility as a result of a valid qualifying life event.	<ul style="list-style-type: none"> • Birth of a child • Death of a dependent • Adoption or placement for adoption of a child 	<ul style="list-style-type: none"> • Birth certificate, crib card or hospital bill • Copy of death certificate • Copy of adoption papers or other court issued forms that contain the judge's signature
Change in status of employment affecting coverage eligibility Change in employment status of the employee, or a spouse or dependent of the employee, that affects the individual's eligibility under the State of Ohio's plan, including commencement or termination of employment.	<ul style="list-style-type: none"> • Gain or loss of spouse's or dependent's employment • Change in employee's employment status 	Letter from spouse's or dependent's employer stating the date of the employment change and the nature of the change in health insurance coverage documentation
Gain or loss of dependent eligibility status An event that causes an employee's dependent to satisfy or cease to satisfy coverage requirements under the State of Ohio's plan. May include change in age, student, marital, or tax dependent status.	Gain or loss of dependent's eligibility status by attaining a specific age or changes in student, marital, or tax status	Copy of birth certificate, documentation from dependent's college such as tuition bill or diploma, marriage certificate

Coverage and cost changes	The State of Ohio may permit election changes due to cost or coverage changes. You may make a corresponding election change to your dependent care spending account benefit whenever you switch dependent care providers. However, if a relative (who is related by blood or marriage) provides custodial care for your eligible dependent, you cannot change your salary reduction amount solely on a desire to increase or decrease the amount being paid to that relative.
Open Enrollment under other employer's plan ¹	You may make an election change when your spouse or dependent makes an Open Enrollment change in coverage under their employer's plan if they participate in their employer's plan and: <ul style="list-style-type: none"> • The other employer's plan has a different period of coverage (usually a plan year) or • The other employer's plan permits mid-plan year election changes under this event
Judgment/Decree/Order ²	If a judgment, decree, or order from a divorce, legal separation (as recognized under the State of Ohio's plan), annulment, or change in legal custody requires that you provide accident or health coverage for your dependent child (including a foster child who is your dependent), you may change your election to provide coverage for the dependent child. If the order requires that another individual (including your spouse and former spouse) covers the dependent child and provides coverage under that individual's plan, you may change your election to revoke coverage only for that dependent child and only if the other individual actually provides the coverage.
Medicare/Medicaid ²	Copy of birth certificate, documentation from dependent's college such as tuition bill or diploma, marriage certificate
Health Insurance Portability and Accountability Act of 1996 (HIPAA)	If your employer's group health plan(s) are subject to HIPAA's special enrollment provision, the IRS regulations regarding HIPAA's special enrollment rights provide that an IRC § 125 cafeteria plan may permit you to change a salary reduction election to pay for the extra cost for group health coverage, on a pre-tax basis, effective retroactive to the date of the qualifying life event, if you enroll your new dependent within 31 days of one of the following qualifying life events: birth, adoption or placement for adoption. Note: A health care spending account is not subject to HIPAA's special enrollment provisions if it is funded solely by employee contributions.
Family and Medical Leave Act (FMLA) Leave of Absence	Election changes may be made under the special rules relating to changes in elections by employees taking FMLA leave. (Note: Your account can be closed with no notice for nonpayment if deductions are not received regularly.) A letter is required from the employer or personnel office stating the date the unpaid leave of absence began or the date of return to the payroll.

Notes:

1. Does not apply to a health care spending account plan.
2. Does not apply to a dependent care spending account plan.

Terminate and/or retirement of employment

If you terminate and/or retire from employment, you can continue certain HCSA and LPSA benefits. According to federal and state law, you can continue coverage if you terminate and/or retire from employment or have certain other qualifying events under COBRA. You will be notified of your rights and any containable benefit you may have after Baker Tilly Vantage has been notified of your qualifying event, termination, and/or retirement.

If you choose not to enroll in COBRA, or for the DCSA, your benefits will terminate at the end of the month in which the event occurred. You will have until March 31 of the following year to file claims incurred through the end of the month in which you terminated and/or retired. Any unclaimed funds will be forfeited according to IRS regulations.