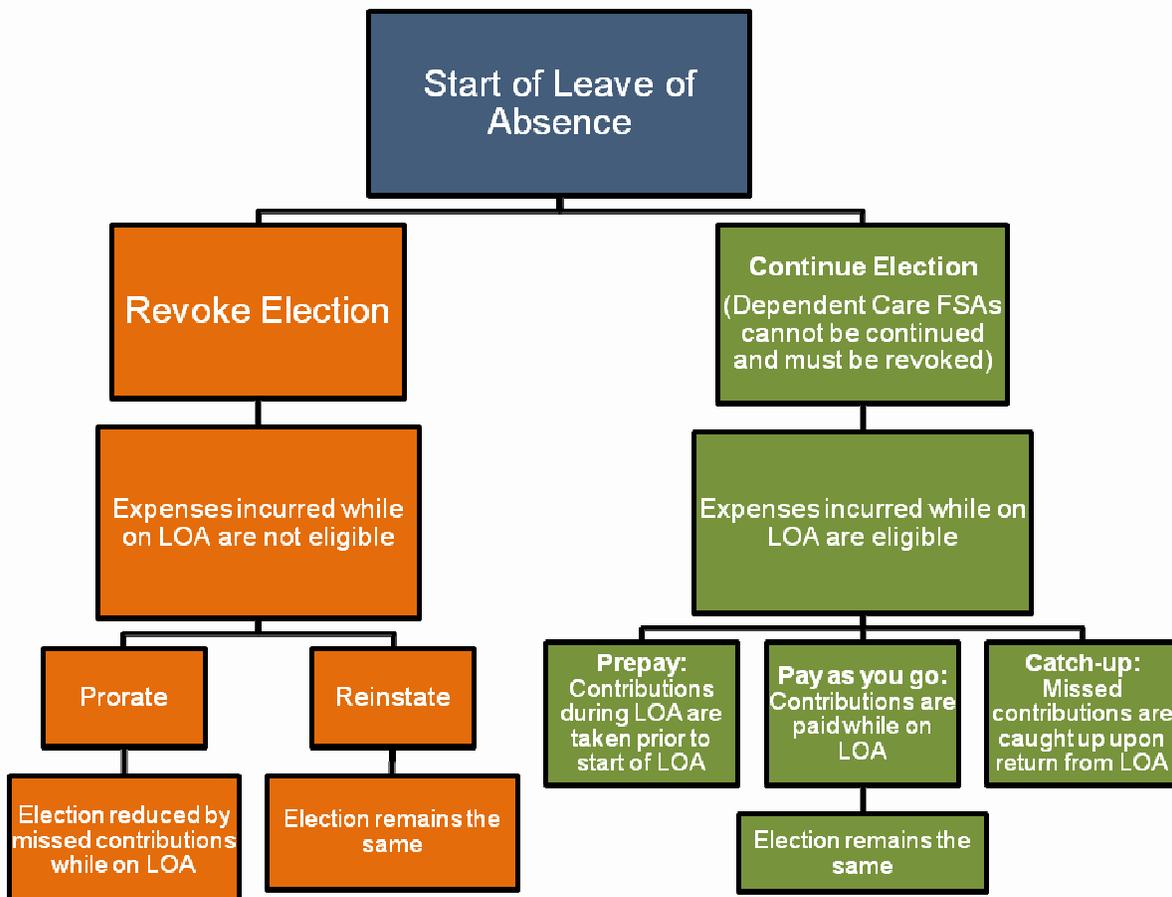


Leave of Absence (LOA) Form

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.



Leave of Absence Revocation Form

Step 1: Participant Information

*Employer Name (Do not abbreviate)

*Participant Name (First, MI, Last)

*Employee ID

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*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)

A. *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.

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

Step 3b: Reinstated Contribution Information

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

*Employer Signature

*Date (mm/dd/yyyy)

Participant Signature



Leave of Absence Continuation Form

Step 1: Participant Information

*Employer Name (Do not abbreviate)

*Employee ID

*Participant Name (First, MI, Last)

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*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"/>	Prepaid: Contributions missed while on LOA were paid prior to the LOA
<input type="checkbox"/>	Continued while on LOA: Contributions will be paid while on LOA
<input type="checkbox"/>	Catch-Up: 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 Step 3a 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.	
*Contributions to date	-	C. The total dollars contributed prior to LOA
*Remaining contributions	=	D. Subtract box C from box B. This will total the contributions for the rest of the plan year
*Number of remaining pay periods	+	E. The number of pay periods from box A to the end of the plan year
*New per pay period deduction amount	=	Divide box D by box E to calculate the new amount to be deducted each pay period

* Employer Signature

* Date (mm/dd/yyyy)

Participant Signature

