

**UNIVERSITY OF VIRGINIA
FSA PROGRAM
STATUS CHANGE FORM**

You may request a change in your election to revoke the existing plan elections and make a new election for the remainder of the plan year. Please complete the Status Change Form and submit it to the University Human Resources (UHR) Benefits Division within 60 days of the change in your status. The UHR Benefits Division will review your request and make a determination as to whether the request is appropriate in accordance with the regulations.

Employee Name _____ SS# _____

Reason for Status Change _____ Date of Status Change _____

The 1st of the month following receipt of this form at the UHR Benefits Division will be used as the effective date of the change. The date the election change goes into effect must be prospective. Retroactive elections are not allowed.

There must be a change in eligibility created by the status event indicated below for a change in election to be allowed in accordance with the IRS Consistency Rule. Status events recognized by the IRS include:

- **Change in legal marital status:** Events that change an employee's legal marital status, including the following: marriage, death of a spouse, divorce, legal separation, and annulment.
- **Number of Dependents:** Events that change an employee's number of dependents including the following: birth, death, adoption, and placement for adoption. A dependent is formally defined to be a tax dependent under Code Section 152. This rule would not allow election changes for non-tax dependents such as parents, domestic partners and children of domestic partners.
- **Dependent Satisfies or Ceases to Satisfy Eligibility Requirements:** Events that cause an employee's dependent to satisfy or cease to satisfy eligibility requirements for coverage on account of attainment of age, student status or any similar circumstances.
- **Employment Status:** Any of the following events that change the employment status of the employee, the employee's spouse or the employee's dependent; a termination or commencement of employment; a strike or lockout; a commencement of or return from an unpaid leave of absence; and a change in worksite. Also included is if an employee switches from salaried to hourly-paid with the consequence that the employee ceases to be eligible for the plan.

Other IRS Allowed Change Events for Dependent Care Accounts Only

- Change in day care provider
- Change in cost of day care provider (**Does not apply when the day care provider is a relative**)

Election Change Options (check one):

- _____ Cease participation in Health Care FSA
- _____ Cease participation in Dependent Care FSA
- _____ Change Annual Election as shown below:

	Previous Annual Election	New Annual Election
Health Care FSA	\$ _____	\$ _____
Dependent Care FSA	\$ _____	\$ _____

I have read and fully understand the regulations to change my election. I understand that this Status Change Form must be completed within 60 days of the change in status event, and the election change I have requested must be consistent with the change in status event. I understand retroactive election changes are not allowed and that my election change will be effective on the 1st of the month following receipt of this form at the UHR Benefits Division. I certify that the above information is true and correct, and will attach third-party documentation to verify the change in status event.

Requested by:
Participant Signature _____ Date: _____

Reviewed and Approved by:
UHR Benefits Division Representative Signature _____ Date: _____

Effective Date of Change: _____