

Received Date \_\_\_\_\_

**SECTION 125 CHANGE IN PAYROLL AUTHORIZATION FORM**

Processed By: \_\_\_\_\_

For FSI Use Only

**EMPLOYEE INFORMATION:**

Company: \_\_\_\_\_

Name: \_\_\_\_\_ Social Security #: \_\_\_\_\_

 Pay Mode:  Weekly (52)  Biweekly (26)  Semimonthly (24)  Monthly (12)

**EMPLOYEE TERMINATED FROM THE PLAN:**

\_\_\_\_\_

 Employees  
 Last Day of Participation  
 (Termination Date)

\_\_\_\_\_

 Paycheck Date of  
 Last Payroll Deductions

\$ \_\_\_\_\_

 Plan Year to Date  
 Dependent Care \*  
 Payroll Deductions

\$ \_\_\_\_\_

 Plan Year to Date  
 Health FSA  
 Payroll Deductions

Current Health FSA Account Balance

(If negative, COBRA does not need to be offered.)

COBRA has been offered on the Health FSA Benefit and . . .

\$ \_\_\_\_\_

 Is Pending

 Was Declined

 Not Applicable

\*COBRA does not apply to Dependent Care.

(Claim reimbursement suspends until COBRA has been accepted and payment has been received by Freedom Services.)

**EMPLOYEE ADDRESS CHANGE:**
**NEW ADDRESS:** \_\_\_\_\_

**QUALIFIED STATUS CHANGE EVENT: (See Qualified Status Events and Allowable Election Changes Table)**

All election changes must be consistent with, and due to, the qualified status change. Change requests must be made within 30 days of the Event.

**Change Code:** \_\_\_\_\_ (from Qualified Status Change Events and Allowable Election Changes Table)

**Qualified Event:** \_\_\_\_\_

**Date of Eligible Status Event:** \_\_\_\_\_

(Date This Status Change Occurred)

 (If Leave of Absence, Enter  
 Expected Return Date)

**New Election Amounts:** Restrictions apply to election changes. See the Qualified Events and Allowable Election Change Table.

	Old Per Pay Deduction	New Per Pay Deduction	Paycheck Date Change Takes Effect	Revised Annual Election
Dependent Care	\$ _____	\$ _____	_____	\$ _____
Health FSA	\$ _____	\$ _____	_____	\$ _____
Health Insurance	\$ _____	\$ _____	_____	\$ _____
Dental Insurance	\$ _____	\$ _____	_____	\$ _____
Other _____	\$ _____	\$ _____	_____	\$ _____
Other _____	\$ _____	\$ _____	_____	\$ _____

**AUTHORIZATION:**
**Employee Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Payroll/HR Officer's Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**QUALIFIED STATUS EVENTS AND ALLOWABLE ELECTION CHANGES TABLE**
**DESCRIPTION OF ALLOWABLE CHANGES UNDER SECTION 125:**

All election changes must be consistent with, and due to, the qualified status change

**Yes** = Plan allows election changes consistent with event

**No** = Plan does not allow any changes

**Decrease** = Plan only allows election to be decreased

**Increase** = Plan only allows election to be increased

**Restricted** = Special restrictions apply. Contact Freedom Services, Client Services Department, at 952-890-6524

<b>CHANGE IN NUMBER OF DEPENDENTS</b>		<b>Changes Allowed to Pretax Dollars</b>			
<b>C o d e</b>	<b>Qualified Status Change Events</b>	<b>Medical Dental, Vision</b>	<b>Life, AD&amp;D Disability</b>	<b>Health FSA</b>	<b>Dependent Care FSA</b>
1A	Gain Spouse (marriage)	Yes	Yes	Yes	Yes
1B	Lose Spouse (divorce, legal separation, annulment, death of spouse)	Yes	Yes	Yes	Yes
1C	Gain Dependent (birth, adoption)	Yes	Yes	Yes	Yes
1D	Lose Dependent (death)	Decrease	Yes	Decrease	Decrease
1E	Dependent Satisfies Eligibility under Employer's Plan (specified age, becoming single, becoming a student)	Increase	Yes	Increase	Increase
1F	Dependent Ceases to Satisfy Eligibility of Employer's Plan (over age, getting married, no longer a student)	Decrease	Yes	Decrease	Decrease
1G	Commencement or termination of adoption proceedings	<b>Restricted</b>	<b>Restricted</b>	<b>Restricted</b>	<b>Restricted</b>

<b>CHANGE IN EMPLOYMENT STATUS</b>		<b>Changes Allowed to Pretax Dollars</b>			
<b>C o d e</b>	<b>Qualified Status Change Events</b>	<b>Medical Dental, Vision</b>	<b>Life, AD&amp;D Disability</b>	<b>Health FSA</b>	<b>Dependent Care FSA</b>
2A	Commencement of Employment by Employee or other change in Employment Status (FT to PT) Triggering Eligibility	Increase	Yes	Increase	Increase
2B	Commencement of Employment by Spouse or Dependent or Other Event Triggering Eligibility Under Their Employer's Plan	Decrease	Yes	Decrease	Yes
2C	Termination of Employee's Employment or Other Change in Unemployment (unpaid leave, FT to PT, Resulting in Loss of Eligibility)	<b>Restricted</b>	<b>Restricted</b>	<b>Restricted</b>	<b>Restricted</b>
2D	Termination and Rehire Within 30 Days	<b>Restricted</b>	<b>Restricted</b>	<b>Restricted</b>	<b>Restricted</b>
2E	Termination and Rehire After 30 Days	Yes	Yes	Yes	Yes
2F	Termination of Spouse's or Dependent's Employment (or other change in employment resulting in losing eligibility)	Increase	Yes	Increase	Yes

<b>LEAVE OF ABSENCE</b>		<b>Changes Allowed to Pretax Dollars</b>			
<b>C o d e</b>	<b>Qualified Status Change Events</b>	<b>Medical Dental, Vision</b>	<b>Life, AD&amp;D Disability</b>	<b>Health FSA</b>	<b>Dependent Care FSA</b>
3A	Return from Unpaid Leave of Absence Triggering Eligibility	<b>Restricted</b>	<b>Restricted</b>	<b>Restricted</b>	<b>Restricted</b>
3B	Commencement of Unpaid Leave Resulting in Loss of Eligibility	<b>Restricted</b>	<b>Restricted</b>	<b>Restricted</b>	<b>Restricted</b>
3C	Employee's Commencement of FMLA Leave	Yes	Yes	Yes	Yes
3D	Employee's Return from FMLA Leave	<b>Restricted</b>	<b>Restricted</b>	<b>Restricted</b>	<b>Restricted</b>

**QUALIFIED STATUS EVENTS AND ALLOWABLE ELECTION CHANGES TABLE**

<b>BENEFIT PLAN CHANGES</b>		<b>Changes Allowed to Pretax Dollars</b>			
<b>C o d e</b>	<b>Qualified Status Change Events</b>	<b>Medical Dental, Vision</b>	<b>Life, AD&amp;D Disability</b>	<b>Health FSA</b>	<b>Dependent Care FSA</b>
4A	Cost Changes without Automatic Increase/Decrease in Elective Contribution	Yes	Yes	No	<b>Restricted</b>
4B	Significant Cost Changes	Yes	Yes	No	<b>Restricted</b>
4C	Significant Coverage Curtailment	Yes	Yes	No	Yes
4D	Addition of New Benefit Package Option or other Coverage Option	Yes	Yes	No	Yes
4E	Addition of Health Savings Account (HSA)	Yes	Yes	<b>Restricted</b>	No
4F	Other Employer's Cafeteria Plan Increases Coverage	Decrease	Decrease	No	Decrease
4G	Other Employer's Cafeteria Plan Decreases or Ceases Coverage	Increase	Increase	No	Increase
4H	Open Enrollment under Cafeteria Plan of Spouse's or Dependent's Employer	<b>Restricted</b>	<b>Restricted</b>	No	<b>Restricted</b>
4I	Loss of Coverage under: 1. State children's health program or state health benefits risk pool 2. Medical care program of an Indian Tribal government 3. A foreign government group health plan	Increase	No	No	No
4J	Changes in 401K Contributions	No	No	No	No
4K	Employee, Spouse, or Dependent Enrolled in Employee's Plan Entitled to Medicare or Medicaid	Decrease	No	Yes	No
4L	Employee/Spouse/Dependent Loses Eligibility for Medicare or Medicaid	Increase	No	Yes	No

<b>OTHER ALLOWABLE CHANGES</b>		<b>Changes Allowed to Pretax Dollars</b>			
<b>C o d e</b>	<b>Qualified Status Change Events</b>	<b>Medical Dental, Vision</b>	<b>Life, AD&amp;D Disability</b>	<b>Health FSA</b>	<b>Dependent Care FSA</b>
5A	HIPPA Special Enrollment for Loss of Other Health Coverage	<b>Restricted</b>	No	<b>Restricted</b>	No
5B	HIPPA Special Enrollment of New Dependent due to Birth, Marriage, Adoption or Placement for Adoption	<b>Restricted</b>	No	<b>Restricted</b>	No
5C	COBRA Events	<b>Restricted</b>	No	No	No
5D	Order that Requires Coverage for the Child Under Employee's Plan	Increase	No	Increase	No
5E	Order that Requires Spouse, Former Spouse or Other Individual to Provide Coverage for the Child	Decrease	No	Decrease	No
5F	Move Triggers Eligibility	Increase	Yes	No	No
5G	Move Causes Loss of Eligibility (employee or dependent moves outside of Coverage area)	Yes	Yes	No	No
5H	Change in Dependent Care Provider	No	No	No	Yes
5I	Change in Dependent Care Rates	No	No	No	Yes