

AUTHORIZATION: TERMS AND CONDITIONS

FLEXIBLE SPENDING ACCOUNTS

- Participation in the Flexible Spending Accounts means that your gross pay will be reduced by the amounts contributed to the accounts before federal, state and Social Security taxes are deducted.
- If the first salary reduction on your pay warrant does not match either the account or the amount on your Enrollment Form, it is your responsibility to contact your personnel office no later than 14 calendar days following the date the pay warrant was issued. If you fail to take this action, you waive your right to correct your election for the remainder of the current plan year.
- You cannot change or stop your election until the next open enrollment period unless you experience a qualifying event. The requested change must be consistent with the event.
- If you experience a qualifying event, you must complete an Enrollment and Change Form within 31 calendar days of the event causing the change. You must provide supporting documentation of the event.
- All qualified changes will be processed on a prospective "future forward" basis. Any claim made as a result of a Qualifying Event will only be payable after the Qualifying Event has occurred and only if the claim was incurred after the Qualifying Event.
- You cannot transfer money between your spending accounts.
- Expenses for which you are reimbursed cannot be deducted on your federal and state income tax returns.
- Claims for reimbursement of eligible healthcare expenses during a plan year must be filed before April 30 following the end of that plan year. Any amounts remaining in either spending account after 120 days from the end of the plan year will be forfeited.
- You will be reimbursed for Health Care and Dependent Care Flexible Spending Account (FSA) expenses with dates of service between January 1 and December 31 of the current plan year, and for the Health Care FSA, expenses incurred in the grace period from January 1 through March 15 of the next calendar year. There is no grace period for the Dependent Care FSA. Expenses are incurred on the date of service not the date payment is received. If you enroll in either account after January 1, you will be reimbursed for only those expenses incurred starting with the effective date of your participation in the accounts.
- Any dependent(s) for whom you have elected the Dependent Care FSA must reside with you and/or are legally dependent on you for their support.
- If your spouse is also enrolling in the Dependent Care FSA, your total combined maximum for the two accounts may not exceed \$5,000 per year.
- I have read and agree to the provisions in the State of Kansas Benefits Guidebook.