



Flexible Spending Account Enrollment Form

Each calendar year, you can set aside pretax dollars through your FCPS payroll deductions for eligible health care and dependent care (day care) expenses. When you submit your health care and dependent care receipts to the FSA administrator (FBMC), you recoup your FSA dollars as tax-free reimbursements. You can enroll in a Health Care FSA, a Dependent Care FSA, or both. Detailed information is available in the FCPS Benefits handbook; the Summary Plan Document, and the FBMC web site, available at www.fcps.edu/DHR/employees/benefits/index.htm; or call the Human Resources Client Services Center at 571-423-3000.

1. Check **one or both** of the boxes below. The health care FSA shields your out-of-pocket health care expenses from taxes. The dependent care FSA does the same for qualified child care expenses.
2. Your FSA accounts are in effect for a calendar year—from January through December. Your FSA account will take effect January 1, if you enroll during open enrollment. If you start your FCPS employment midyear, the amount you select will be in effect through the month of December unless you leave FCPS (see reverse).
3. Select the annual amount(s) to be shielded from taxes for the calendar year. This amount is taken in equal increments from your paycheck during the calendar year.

Please **PRINT**. Instructions on reverse.

► Your Information

Name (*last, first, middle initial*) _____
Social Security number*

Address (include apartment number)

City, State, Zip code

► Your FSA Elections. (Refer to your FCPS benefits handbook or the FCPS web site, www.fcps.edu/DHR/employees/benefits/index.htm for information about the maximum amount you may contribute to each account.)

Health Care FSA

I elect to participate. Use the worksheet in your benefits handbook or on the web site to determine the amount to cover your annual expenses. Keep in mind that an FSA is a use or lose program.

Protect \$ _____ from my taxes for the **calendar year**

Dependent Care FSA

I elect to participate. Use the worksheet in your benefits handbook or on the web site to determine that amount necessary to cover your annual expenses. Your handbook and web site information also describe the qualification criteria for dependent care expenses. Keep in mind that an FSA is a use or lose program.

Protect \$ _____ from my taxes for the **calendar year**

► Authorization

I understand that by signing and submitting this form I authorize the adjustment of my annual taxable salary based on my elections above, with the "tax protected" funds being transferred into my Flexible Spending Account. I cannot change my election during the calendar year unless I experience a qualified status change in my or my dependents' eligibility (see your benefits handbook). I further understand that I must sign and date this form prior to my effective date to be eligible to participate in this calendar year. Any unused amounts remaining in my account(s) at the end of the calendar year will be forfeited. However, I will have 90 days after the end of the calendar year or date of my termination (whichever is earlier) to submit receipts for reimbursement for services received during the calendar year or employment period.

Your signature _____
Date (month, date, year)

To be completed by employer		Employer code 097405
From:	To:	Effective Date:
_____	_____	_____

Health Care FSA

If you have a health care FSA, you can set aside **up to \$4,000** a year for eligible expenses like insurance deductibles, copayments, glasses and contact lenses, orthodontia, and other health-care related expenses not covered by your insurance plan. The IRS now allows over-the-counter (OTC) drugs—such as antacids, allergy medicines, pain relievers and cold medicines—to be eligible as reimbursable expenses.

- You do not have to be enrolled in an FCPS health plan to participate in the FSA program with FCPS.
- You can claim health care expenses for anyone who is your dependent for IRS tax purposes e.g., spouse and children.
- You cannot be reimbursed for:
 - Insurance premiums—the contributions that you pay for your medical or dental coverage.
 - A health care expense if you also itemize the expense as a deduction on your tax return.
 - Dietary supplements and other items that promote general health, such as vitamins.

Dependent Care FSA

A dependent care FSA helps to offset the cost of care for your children or elderly parents. This includes children under age 13 who can be claimed as exemptions on your federal income tax form, dependents of any age (including your parents) who are mentally or physically incapable of self care and live regularly in your household at least eight hours a day.

- Eligible dependent day care includes day care centers, babysitters, or companions.
- If you have a dependent care FSA, you can set aside **up to \$5,000** if you are a single parent or if you are married and filing taxes jointly, **or \$2,500** per person if you are married and filing separately.
- You should review whether a dependent care FSA or the federal tax credit would be more advantageous for you.

Effective Dates

- If you are a new employee and want to participate in the FSA program, you must enroll within 30 days of your hire date.
- If you are enrolling midyear, your participation in the FSA program becomes effective on the **first day of the month following your employment date or the first of the month in which you sign this form, whichever is later.**
- If you enroll during open enrollment, your participation in the FSA program becomes effective on January 1.
- Your participation in the FSA program ends December 31 of the calendar year in which you enroll unless you terminate.

Use or Lose

Both accounts are use or lose. If you do not use the money in your health care account or dependent care account within the calendar year, January 1–December 31, you will lose that money.

- Expenses incurred for reimbursement must be in that calendar year.
- You have until March 31 to submit claims for the past calendar year. If you terminate, you have 90 days from the termination date to submit claims for reimbursement.

Enrolling in an FSA

- Annual enrollment is required if you want to participate in the FSA program.
- You may contribute to a health care spending account, a dependent care spending account, or both.
- Money set aside for a health care spending account must only be used for health care expenses and cannot be used to reimburse dependent care expenses. Conversely, dollars set aside for the dependent care spending account cannot be used to reimburse health care expenses.
- You can elect to have your reimbursement amounts directly deposited. FBMC will include a Direct Deposit form in a welcome packet it will mail to all enrollees when it receives your enrollment.

Where to Submit This Form

- **Fax** to 571-423-5000.
- **Mail** to the Office of Benefit Services, Department of Human Resources, 8115 Gatehouse Road, Falls Church, VA 22042.
- **Pony** to Benefits Processing, Office of Benefit Services, Fairfax County School Administration Center.

* Providing your Social Security number (SSN) is optional. Failure to provide it may result in processing delays or errors, but will not result in a denial of benefits. The full text of the FCPS SSN privacy notice can be found at www.fcps.k12.va.us/DHR/applicants/disclosures.htm.