



LEAVE OF ABSENCE OPTIONS

FLEXIBLE SPENDING ACCOUNT (FSA) and DEPENDENT CARE ACCOUNT (DCA) PARTICIPANTS

FLEXIBLE SPENDING ACCOUNT

You may continue your Flexible Spending Account (FSA) participation during your leave of absence under the following options:

PRE-PAY

If a participant knows in advance they will be on a leave of absence, they can pre-pay before the leave begins. They will be able to submit claims for reimbursement during the leave.

PAY AS YOU GO

The participant is allowed to make FSA contributions on an after tax basis while on leave. They will be able to continue to submit receipts for reimbursement while on leave.

SUSPEND/TERMINATE ACCOUNT

The participants' status is suspended or terminate when the leave begins. If the participant has a Benny Prepaid Card, the card will be suspended upon notification of the leave. Upon return from leave, the participant may:

- Reactivate the account by re-paying the amount "past-due" through payroll deduction. This will allow the participant to submit receipts for services rendered during the leave.
- Choose not to re-pay the past due amount. Then the participant may lower their annual election to adjust for the missed deductions. This will allow participants to submit receipts for services rendered during the leave up to the adjusted annual election amount.
- Terminate participation in the plan. The participant would not be able to submit for reimbursements during the course of the leave.

DEPENDENT CARE

Dependent Care participants are not eligible to be reimbursed for child care expenses while on leave of absence.

Please notify Cafeteria Plan Advisors as soon as possible when a participant begins a leave and returns from leave.