



**CAFETERIA PLAN ADVISORS**  
 420 Washington St., Ste. 100  
 Braintree, MA 02184  
 Tel.: 781-848-9848

# Flexible Spending Pre-Tax Payroll Reduction Authorization

## New Hire / Change in Status Form

### *Town of Brookline*

**INSTRUCTIONS:** Complete and return to Cafeteria Plan Advisors **within 30 days** of Date of Hire or Qualified Event:  
**Fax:** 781-848-8477 / **E-mail:** info@cpa125.com

**HR Use Only:**

First P/R Deduction Date: \_\_\_\_\_  
 Per Pay-Period Amount: \$ \_\_\_\_\_

**1 Personal Information:**

**Participant Name:** \_\_\_\_\_

**Mailing Address:** \_\_\_\_\_

**City/Town, State, ZIP:** \_\_\_\_\_

**E-Mail:** \_\_\_\_\_

**Plan Year:** \_\_\_\_\_ **Date of Hire -or- Date of Qualified Change through 6/30/2023**

(for expenses incurred between these dates, plus an additional 75 days for Health Care FSA expenses)

**SSN:** \_\_\_\_\_ **DOB:** \_\_\_\_\_

personal

**Daytime Phone:** \_\_\_\_\_  work

**Alternate E-mail:** \_\_\_\_\_

**2 I work for (check one):**  Town  Schools → **I am paid (check one):**  Weekly (52)  Weekly (41)  Bi-Weekly (21)

**3 Date of Hire or Qualified Change:** \_\_\_\_\_

**4 Qualified Event (check one):**  New Hire  Marriage  Divorce  Birth/Adoption  
 Return from Leave of Absence  Other: \_\_\_\_\_

**5 New Benefit Elections for REMAINDER of the Plan Year:**

**Health Care FSA Account (\$2,850 maximum)** Election for Remainder of Plan Year: \$ \_\_\_\_\_  
FSA benefit card included for the Health Care account. 75-day grace period in effect for this plan year for the Health Care account.  
 Ineligibility Notice: Under IRS rules, if you or your spouse have a Health Savings Account (HSA) you are not eligible for a Health Care flex-spending account (FSA).

**Dependent Care FSA Account (\$5,000 maximum)** Election for Remainder of Plan Year: \$ \_\_\_\_\_  
For qualified childcare of eligible dependents (as defined by the Internal Revenue Service) under age 13 and elder day care as needed for participant to be able to work. Confirm eligibility prior to enrolling. Claim-based reimbursement plan; no benefit card; must submit claim form(s) to receive accrued funds.

**Transit FSA Account (\$280 per month maximum)** Election for Remainder of Plan Year: \$ \_\_\_\_\_ per mo.  
For participant's mass-transit commuting expenses, incl. bus, subway, trolley, commuter rail, water shuttle, vanpool services. Not for tolls, taxis, ride-hail/ride-share services or other single-vehicle expenses. Spouse, dependent expenses not eligible. Benefit card uses accrued Transit funds.

**Parking FSA Account (\$280 per month maximum)** Election for Remainder of Plan Year: \$ \_\_\_\_\_ per mo.  
For the participant's parking expenses at his/her place of work or mass-transit lot. Not for residential parking and non-work parking. Spouse, dependent expenses are not eligible. Benefit card uses accrued Parking funds.

**6 Certification.** I hereby authorize a salary reduction agreement for the amount(s) shown above and understand that:

- **This election cannot be revoked or changed** during the plan year unless the participant experiences a qualifying event as defined by the IRS. **Current participants must re-enroll each plan year; it is not automatic.** Similarly, Dependent Care claims must be submitted each plan year.
- **FSA cards reload** at the start of each plan year whenever you re-enroll for up to 5 plan years. Fee(s) apply for additional and replacement cards.
- Cafeteria Plan Advisors will hold the funds until eligible expenses are incurred and a claim is submitted. Funds may be forfeited in accordance with Internal Revenue Service (IRS) Publication 969 if eligible expenses are not spent or submitted for reimbursement by plan year deadline or purchased utilizing the provided debit card (if applicable) within the plan year or the date upon which employment ends, whichever comes first.
- FSA expenses must be consistent with allowable deductions under IRS Publication 969.
- **Annual FSA admin. fee** is paid by the Town unless enrolled in Dependent Care only for which the fee is \$36 per plan year (prorated as applicable).
- The Health Care FSA plan has a 75-day grace period; participants can incur new expenses up to Sept. 13<sup>th</sup> to spend down their balance for the plan year ending June 30<sup>th</sup>.
- For Transit and Parking plans, federal law allows up to \$280 per month to be pre-tax; Comm. of Mass. allows up to \$150 per month to be pre-tax.
- All claims for the Plan Year must be submitted within ninety (90) days of the end of Plan Year.
- **Additional certification for Dependent Care Plan participants:** I understand that the Dependent Care Reimbursement Plan Guidelines can be found at [CPA125.com](http://CPA125.com) and I qualify to participate in the FSA Dependent Care plan. I agree to notify the plan administrator in writing within 30 days should I experience a change in need or no longer meet the IRS's eligibility criteria. Dependents must qualify under regulations set forth in IRC sections 152 and 129.
- **Tax advice:** It is suggested you consult with a tax advisor to determine your tax savings and/or limits on tax deductions.

➤ **Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Send completed form to Cafeteria Plan Advisors via fax (781-848-8477) or e-mail (info@cpa125.com).**