



CAFETERIA PLAN ADVISORS  
Tel.: 781-848-9848 | CPA125.com

# New Hire / Change in Status Form

## Flexible Spending Pre-Tax Payroll Reduction Authorization

# Town of Lincoln

**INSTRUCTIONS:** Complete & return this form to **Human Resources** within 30 days of your Date of Hire or Qualified Event.

**H.R. Use Only:**

First P/R Deduction Date: \_\_\_\_\_

Per Pay-Period Amount: \$ \_\_\_\_\_

**1 Personal Information:**

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

Date of Hire -or- Date of Qualified Plan Year: Change through 10/31/2025

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

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

Social Security No.: \_\_\_\_\_

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

Date of Birth: \_\_\_\_\_

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

Daytime Phone: \_\_\_\_\_  personal  work

**2 I work for** (check one):  Town  Schools → **I am paid** (check one):  Bi-weekly 26  Other: \_\_\_\_\_

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

**4 Eligibility 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:**

**FSA Health Care Account (\$3,200 maximum)**  
For eligible health, dental, and vision expenses. Any unspent balance for the plan year—up to **\$640**—can roll over to the next plan year provided you re-enroll in the Health Care FSA for that new plan year. Benefit card included.

Election for Remainder of Plan Year: \$ \_\_\_\_\_

**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 (FSA) account.

**FSA Dependent Care Account (\$5,000 maximum per family)**  
For qualified **day care** expenses for eligible dependents (as defined by the IRS) under age 13, elderly dependents, and dependents with special needs. Includes day care, pre-school, before/after-school care, day camp, and elder day care. Confirm eligibility prior to enrolling. *Claim-based reimbursement plan (no benefit card); must submit claim(s) to receive accrued funds.*

Election for Remainder of Plan Year: \$ \_\_\_\_\_

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

- Cafeteria Plan Advisors will hold these 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.
- **This election cannot be revoked or changed** during the plan year unless the participant experiences a qualifying event as defined by the IRS.
- **Participants must re-enroll each plan year; re-enrollment is not automatic.** Similarly, Dependent Care claims must be submitted each plan year.
- **Health Care FSA cards reload** at the start of each plan year each time you re-enroll; to avoid a new card fee do not discard your cards until they expire, even if you take a break from the plan.
- FSA expenses must be consistent with allowable deductions under IRS Publication 969.
- Your Health Care FSA plan has a **Rollover option**. Eligible balances roll over to the next plan year when you re-enroll in the Health Care FSA for the new plan year, and the rollover occurs after the current plan year's 90-day run-out/claim submission period has ended.
- Annual FSA **administrative fee of \$60** is paid via paycheck deduction and prorated for time in-plan.
- 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:** \_\_\_\_\_

**Human Resources: Send completed form to CPA via fax (781-848-8477) or e-mail (info@cpa125.com).**