



FLEXCOMP CHANGE IN STATUS
 NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
 SFN 53511 (Rev. 02-2014)

NDPERS • PO Box 1657 • Bismarck, • North Dakota 58502-1657
(701) 328- 3900 • 1-800-803-7377 • Fax 701-328-3920

Read Instructions on pages 2 and 3 before completing this form

PART A MEMBER IDENTIFICATION

Name (Last, First, Middle)		NDPERS Member ID
Last Four Digits of Social Security Number		Date of Birth
Organization Name	NDPERS Organization ID	Employee ID Number (Required)

PART B IRS CHANGE IN STATUS EVENTS: Check all that apply

Date Event Occurred:

This change in status must be completed and submitted to NDPERS within 60 days of the qualified event.

- 1. Change in marital status
- 2. Change in number of dependents
- 3. Change in employment status
- 4. Change in dependent's eligibility
- 5. Certain Judgments, Decrees and Orders
- 6. Medicare or Medicaid
- 7. Change in cost of dependent care services or change in dependent care provider.
- 8. Unpaid Leave of Absence
 - Prepay missed contributions with pre-tax payroll deductions prior to leave
 - Catch-up missed contributions with pre-tax payroll deductions upon return from leave
 - I do not wish to participate in the FlexComp plan while on leave. Your annual election will be reduced by the amount of missed contributions. Expenses incurred during leave cannot be submitted for reimbursement.

PART C EXPLAIN CONSISTENCY OF CHANGE IN STATUS EVENT

PART D WHAT ARE YOU CHANGING?

<u>Medical Spending Account</u>	<u>Dependent Care Account</u>	<u>Premium Conversion</u>
I want to: (check one)	I want to: (check one)	I want to: (check one)
<input type="checkbox"/> Increase an existing election <input type="checkbox"/> Decrease an existing election <input type="checkbox"/> Elect to participate	<input type="checkbox"/> Increase an existing election <input type="checkbox"/> Decrease an existing election <input type="checkbox"/> Elect to participate	<input type="checkbox"/> Pre-tax the following insurance premiums <input type="checkbox"/> Change/Stop Deductions
My new <u>ANNUAL</u> election will be: \$ _____	My new <u>ANNUAL</u> election will be: \$ _____	Company Name : _____

PART E SIGNATURE OF APPLICANT

I have read the information in its entirety and agree to abide by the terms of the Plan Document. I certify under penalties of perjury, that the information submitted on this Change in Status Form is true, correct, and complete and attest that the change is made on account of and is consistent with the change in status event.

Applicant Signature Date



In most circumstances, your annual election amounts or any insurance premiums you are having payroll deducted pre-tax cannot be changed. You may change your election if you have a gain or loss of eligibility for coverage under this Plan or a plan maintained by your spouse's employer or your dependent's employer that is caused by a qualifying change in status and your election change corresponds with the gain or loss of coverage. You may be able to make a change under the following circumstances:

1. Your legal marital status changes through marriage, divorce, death, legal separation or annulment.
2. Your number of dependents changes because of birth, adoption (or placement for adoption), or death.
3. There is a change in your employment status or the employment status of your spouse or any dependents. The employment status change must affect eligibility under this Plan or a plan maintained by the employer of your spouse or dependent due to termination of employment or a change from full-time to part-time or part-time to full-time employment. If you change employment status from full-time to part-time or part-time to full-time, your election change must correspond with the gain or loss of coverage. If your spouse or dependents have an employment status change that affects eligibility under their employer's plan, and coverage is lost, then you may increase coverage under this Plan. If the status change results in your spouse or dependents gaining coverage under their employer's plan, you may decrease coverage under this Plan.
4. One of your dependents satisfies or ceases to satisfy the requirement for coverage under the Health Insurance Plan. For unmarried dependents due to attainment of age, a change in student status, or marital status would allow you to make a corresponding change to increase or decrease coverage under this Plan for the dependent.
5. If you are served with a judgment, decree or court order. This includes divorce, legal separation, annulment, or change in legal custody (including a qualified medical child support order) that requires health coverage for your child. It would allow you to make an election change to your Medical Spending Account. The change is allowed in order to provide coverage for the child if the order requires coverage under your Plan; or cancel coverage for the child if the order requires your former spouse to provide coverage.
6. You, your spouse, or any of your dependents become eligible or lose eligibility for coverage under Medicare or Medicaid. Your election change must correspond with the gain or loss of coverage.
7. Your dependent care expenses change due to a provider rate change. This includes both increases and decreases in expenditures. However, you may only make a change if the provider is not your relative. If you change dependent care providers, you may make an election change to reflect the cost of the new provider. It is also considered a provider change and election decreases are allowed when your child is no longer eligible for childcare or is only in after-school care due to entering kindergarten or first grade.
8. If you go on a leave of absence, military leave, or a leave covered by the Family and Medical Leave Act (FMLA), your medical spending and dependent care contributions and pre-tax insurance premiums may be made as follows:
 - Under the pre-pay option, you may pay the amounts due while on leave on a pre-tax basis by having the total contribution due, while on leave, payroll deducted prior to your leave. Eligible expenses incurred while on leave may be submitted and reimbursed while you are on leave and your annual election will remain the same.

- Under the “catch-up” option, NDPERS will continue coverage during an unpaid leave. Upon return from leave, a participant will catch up with pre-tax payroll deductions through an increased contribution amount prorated for the remainder of the plan year. Eligible expenses incurred while on leave may be submitted for reimbursement and your annual election will remain the same.
- You may elect not to participate in the Plan while on leave. If you elect not to participate while you are on a leave of absence, you will not be entitled to receive reimbursements for claims incurred beyond the last day of the month a contribution is received. Upon returning from leave, your account will be automatically reactivated using the same monthly payroll contribution amount in effect prior to your break in coverage. Your original annual election will be reduced by the total amount of missed contributions.

A change in election is allowable and consistent with IRS regulations only if the change in status results in the you, or their spouse or dependent, gaining or losing eligibility for health coverage under either the cafeteria plan or health plan of the employee or the employer of their spouse or dependent and the election change corresponds with that gain or loss of coverage.

If the change in status event is the birth of a child, and you are a participant in the Medical Spending Reimbursement Account and/or the Dependent Care Reimbursement Account at the time of birth, the effective date of coverage is the date of birth. If the change in status event is for reasons other than the birth of a child and you are a participant in the Medical Spending Reimbursement Account and/or the Dependent Care Reimbursement Account, the effective date of coverage is the first appropriate pay period following the receipt of the election form.

If you are not enrolled in either the Medical Spending Reimbursement Account and/or the Dependent Care Reimbursement Account prior to the change in status event, the effective date of coverage is the date the first payroll deducted contribution is received.