



CORNERSTONE  
ADMINISTRATIVE  
SERVICES, LLC

HEALTHCARE FLEXIBLE SPENDING ACCOUNT (FSA)  
UNPAID LEAVE OF ABSENCE (LOA) FORM

**STATE OF RHODE ISLAND – TASC EMPLOYER ID 4201-9347-3897**

EMPLOYEE NAME: _____ SSN: _____
------------------------------------

Your employer’s plan permits a FSA participant the following options while on unpaid leave of absence (LOA), under the Internal Revenue Service regulations. Choose one of the following options prior to beginning your LOA. Except as described under Revoke below, you may not change the underlying FSA election amount on account of commencing or returning from the LOA; this form addresses whether you want FSA coverage during the LOA, and how you will pay for it. Check one of the following options below.

- Revoke** – By choosing this option, I elect to revoke contributions to my FSA during my LOA. I understand my period of FSA coverage will end as of the first day of my LOA and that any expenses incurred after this date will not be eligible for reimbursement. I also understand that when I return to work, I may re-enter the FSA plan with either (1) the same election amount, and my payroll deductions will be adjusted, or (2) the same payroll deductions as before my LOA, and my election will be adjusted, but not by less than my disbursed balance. I must contact my employer prior to returning from LOA if I wish to re-enter the FSA plan. In no case will expenses incurred during the LOA be eligible for reimbursement.
  
- Pre-Pay** – By choosing this option, I elect to pre-pay my FSA contributions for the full period of my LOA. If the LOA extends into the next plan year, I understand that pre-payment is not an option for any period that extends beyond the current plan year. I understand that one (pre-tax) deduction will be taken from the final paycheck before my LOA begins to cover the entire amount of deductions (within the current plan year) that would have been made during the LOA. I further understand my period of FSA coverage will extend throughout the LOA and claims for expenses incurred during the LOA period will be eligible for reimbursement. My contributions to the FSA will resume upon my return from LOA.
  
- Pay-as-you-go** – By choosing this option, I elect to make contributions to my FSA on an after tax basis under the same schedule of payments as when I am not on a LOA. I understand that my period of FSA coverage will extend throughout the LOA and claims for expenses incurred during my LOA will be eligible for reimbursement.

ALL FORMS WITH PAYMENT MUST BE MAILED TO:

**TOTAL ADMINISTRATIVE SERVICES CORPORATION  
ATTN: ADMIN – PATTY O’KROLEY  
2302 INTERNATIONAL LANE  
MADISON, WI 53704**

EMPLOYEE SIGNATURE: _____	DATE: _____
---------------------------	-------------

FOR OFFICE USE ONLY

AUTHORIZED SIGNATURE: _____	NAME: _____
LOA EFFECTIVE DATE: _____	PAYROLL PERIOD EFFECTIVE DATE: _____