THE STATE OF FLORIDA
JUSTICE ADMINISTRATIVE COMMISSION

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MEMORANDUM HR06-2020

TO: Agency Administrators

FROM: Carolyn Horwich, Esq., Director of Human Resources

THROUGH: Rip Colvin, Executive Director

SUBJECT: Mid-Year Changes to a Dependent Care Flexible Spending Account

DATE: April 23, 2020

Please see the Division of State Group Insurance's attached Management Advisory regarding the qualifying status changes that permit an employee to make changes to his or her Dependent Care Flexible Spending Account throughout the year.

Thank you.

Department of
MANAGEMENT
SERVICES
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Ron DeSantis, Governor
Jonathan R. Satter, Secretary

MANAGEMENT ADVISORY #20-003

DATE: April 22, 2020

TO: Agency and University Personnel Officers and Benefits Coordinators

FROM: Debbie Shoup, Manager, Member Services

SUBJECT: Dependent Care Flexible Spending Account Mid-Year Change

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The Division of State Group Insurance has recently received an increase in inquiries regarding changes to dependent care flexible spending accounts (FSAs). The State Group Insurance Program (Program) cafeteria plan already provides for mid-year election changes to the dependent care FSA for situations that your employees may be experiencing. *The State of Florida Qualifying Status Change (QSC) Event Matrix (QSC Event Matrix),* which is the Program's guiding document to determine QSC event change qualifications, allows employees to change their dependent care FSA mid-year for the following reasons:

- Reductions in childcare hours (QSC #24)
- Change in employment status for enrollee or spouse (QSC # 24 or #27)
- Family and Medical Leave Act (FMLA) (QSC # 34)
- Change of cost from the provider (QSC #24)
- Change of provider resulting in change of cost (QSC # 24)

These QSC events, as found in the *QSC Event Matrix, effective January 1, 2018,* are as follows:

24. Significant cost changes - Election change may be made whenever there is a change in provider or a change in hours of dependent care; no change can be made when the cost change is imposed by a dependent care provider who is a relative of the enrollee.

27. Change in spouse's employment status - Enrollee may enroll or increase annual election if spouse's employment status changes (such as spouse starts working or work hours increase); or if a spouse ceases to work or a dependent loses eligibility, enrollee may decrease the annual election to no less than the amount that has been contributed through payroll deduction as of the date the request is approved and the FSA is terminated to reflect loss of eligibility for coverage (e.g., if spouse stops working).

34. Employee commences FMLA - Enrollee may decrease annual election to no less than the amount contributed through payroll deduction as of the date the request to decrease the annual election is approved.

If an employee experiences any of the above life events, the employee may decrease the amount of their annual contribution to no less than the amount they have contributed to the account as of the date of the request. The employee has 60 days from the date of the event to call the People First Service Center at 866-663-4735, TTY 866-221-0268 to make an election change.