**Name of Policy:** Flexible spending account plan

**Policy Number:** 3364-25-37

**Approving Officer:** President

**Responsible Agent:** Chief Human Resources Officer

**Scope:** All University of Toledo campuses

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**Effective date:** June 27, 2022

**Original effective date:** May 28, 2009

(A) Policy statement

The University of Toledo provides flexible spending account plan participation to eligible employees.

(B) Purpose of policy

The policy sets forth eligibility and enrollment procedures.

(C) Procedure

1. All regular full time and part time benefited employees who are employed at least fifty percent (.50) FTE may participate in a flexible spending account plan for out of pocket medical expenses and/or dependent care expenses.

2. Enrollment may become effective in January or immediate when eligible as long as appropriate documentation is submitted within thirty (30) day of the new hire or qualifying event.

3. Employees must elect or re-elect participation annually during the annual open enrollment period.

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**Approved by:**

/s/
Gregory C. Postel, M.D.
President

June 27, 2022

**Date**

**Review/Revision Completed by:**
Chief HR Officer, Senior Leadership Team

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**Policies Superseded by This Policy:**

- 06-030 Flexible Spending Account Plan (former HSC policy, review date 07/01/2003)

**Initial effective date:** May 28, 2009

**Review/revision date:** February 12, 2013; February 15, 2019; March 14, 2019; June 27, 2022

**Next review date:** June 27, 2025