



Formerly Cafeteria Plan Advisors

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# Authorization for Pre-Tax Payroll Reduction

## Open Enrollment is April 15 – May 20, 2026.

\* Enroll/Re-enroll deadline is 5/20/2026. Late submissions not accepted. \*

**INSTRUCTIONS: If Already in Plan:** *Re-enrollment is NOT automatic!* Re-enroll for the new plan year via your online account portal—*not the app!* To log-in, go to [www.getebm.com/spending-accounts](http://www.getebm.com/spending-accounts) and click **Participant Log-In (Formerly CPA125)**. Log-in on the left side of the sign-in screen. Once on your account homepage, click the blue **ENROLL/RE-ENROLL** button, then click *Begin Your Enrollment*, and follow the steps to enroll; be sure to click *Submit* at the end of the process. (We recommend printing or saving your enrollment confirmation.)

**New Enrollees:** Complete & return this form to **ebm** via **e-mail to [cpaclaims@getebm.com](mailto:cpaclaims@getebm.com)**, or **fax to 781-848-8477**. (We recommend printing and saving your fax transmission confirmation.)

### 1 Personal Information:

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

Employer: **City of Brockton**

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

Plan Year: **7/1/2026 to 6/30/2027**

(Expenses must be incurred between these dates)

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

SSN: \_\_\_\_\_ DOB: \_\_\_\_\_

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

Daytime Phone: \_\_\_\_\_

personal  
 work

### 2 I work for (check one): I am paid (check one):

- City →  Weekly  Bi-Weekly
- Retirement Board →  Bi-Weekly
- Schools →  Weekly  Weekly 40 mode  Bi-Weekly/Hourly  Bi-Weekly/School Year  Bi-Weekly/12-Month

### 3 Flexible Spending Account (FSA) Benefit Selections:

**Health Care FSA Election:** \$\_\_\_\_\_ for the plan year for qualified, non-cosmetic medical, dental & vision expenses for you, your legal spouse (if married), your eligible dependents as defined by the IRS and included on your tax return, and your adult children under age 26. *Benefit card included.*

**Max. Annual Election: \$3,400.**

**Rollover Option:** Any unspent Health Care balance from the plan year—**up to \$680**—can roll over to the next plan year provided you re-enroll for that next plan year. (Note: The max. rollover for the 2025-2026 plan year is \$660; re-enrollment is required.)

**Ineligibility Note:** You are **NOT** eligible for this plan if you or your spouse have a Health Savings Account (“HSA”).

**Dependent Care FSA Election:** \$\_\_\_\_\_ for the plan year for qualified **day care** expenses for your eligible dependents (as defined by the IRS) **under age 13**, elderly dependents, and dependents with special needs who are named on your tax return.

**Max. Annual Election: \$7,500 per family.**

*This is a claim-based reimbursement plan (no benefit card); participants must submit claim(s) each plan year for reimbursement from accrued funds.*

**See Open Enrollment flyer for more plan information.**

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

- ebm will hold these funds until eligible expenses are incurred and submitted. **Funds may be forfeited** in accordance with Internal Revenue Service (IRS) Publication 969 if eligible expenses are not incurred or submitted for reimbursement by plan year deadline or purchased utilizing the FSA benefit card (if applicable) within the plan year or date upon which active employment ends, whichever comes first.
- FSA expenses must be consistent with allowable deductions under IRS Publication 969.
- **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 during the employer’s annual open enrollment period; re-enrollment is not automatic.**
- **Health Care FSA cards, if offered by your employer’s plan, are reloadable; keep until they expire; cards will reload at the start of each new plan year for which you have re-enrolled. Additional and replacement cards are available from Mastercard for a nominal fee.**
- Your Health Care FSA plan has a **Rollover option**. Eligible balances can roll over to the next plan year provided you re-enroll in the Health Care FSA plan for the new plan year. Rollovers take place after the current plan year’s 90-day claim submission (“runout”) period ends.
- Claims for reimbursement of eligible expenses incurred during the Plan Year must be submitted **within 90 days** following the last day of the Plan Year.
- **Tax advice:** It is suggested you consult with a tax advisor to determine your tax savings and/or limits on tax deductions.
- **Additional certification for Dependent Care Plan Participants:** I understand that the *Dependent Care Reimbursement Plan Guidelines and qualifications can be found at [www.irs.gov/pub/irs-pdf/p503.pdf](http://www.irs.gov/pub/irs-pdf/p503.pdf)* and attest that I and my dependent(s) qualify to participate for the plan year noted above. I agree to notify the plan administrator should I experience a change in need or no longer meet the IRS’s eligibility criteria and submit claim(s) for each plan year enrolled.

➤ **Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

A system-generated e-mail confirmation will be sent once your enrollment is processed.