



## 2021-2022 24 Pay Selection

As you may be aware, IRS Regulation 409A, allows for 10 and 11 month employees of BOCES to opt to have their salary deferred so they can receive what many refer to as the “big pay” in their last pay in June. IRS Regulation 409A further allows BOCES to provide that a pre-existing election may stay in place indefinitely until the employee provides written notice to cancel the 24-pay selection or the “big pay”. Once this option is selected and you receive a salaried paycheck, the 24 pay selection or “big pay” is required to stay in effect for the remainder of the school year, per IRS regulations.

### For the upcoming 2021-22 school year:

BOCES will be processing the 24-pay selection for any employee, ***who has not previously enrolled***. For those who have the 24-pay option this year, you do not have to complete a 24-pay form each year. Once you have completed your selection form for the 2021-22 school year, you will automatically have the 24-pay option *renewed each following year*.

The forms is available in Frontline Central, My Forms -> FORMS I CAN START. All forms must be submitted by June 21, 2021.

If you wish to cancel your 24-pay option, you must submit notification in writing before September 1, 2021 to the Payroll Department, as we must cancel before the first payroll of the new school year. Once you have received a paycheck in the new school year, IRS Regulation 409A, states it must remain in effect for the remainder of the school year.

## Dependent Care FSA – Increase Maximum

The Federal Government passed the American Rescue Plan Act (ARPA) in March 2021. Included was a change to the annual election limits for DCA – Dependent Care Flex Spending.

- Dependent Care Flex Spending accounts – child care related expenses NOT MEDICAL OR DENTAL

We are allowing mid-year changes for Dependent Care Flexible Spending Accounts ONLY. This is for daycare/childcare related expenses. Please visit the Benefit Resource website for more information on this account.

<https://www.benefitresource.com/faq/category/fsa/fsa-dependent-care/>

- New Enrollments: If you did not enroll in a Dependent Care FSA during Open Enrollment in November 2020, you may enroll now!
- Increases of existing elections: The new limit for single or married and filing jointly taxpayers is \$10,500 and \$5,250 for married individuals filing separately, subject to certain earned-income restrictions Your payroll deductions will be adjusted.

For all new enrollments and changes please use the *Flex Spending Accounts Enrollment Change Form* in Frontline Central under Forms I Can Start. For any questions, contact Tracy Birge, [tracy\\_birge@boces.monroe.edu](mailto:tracy_birge@boces.monroe.edu).

## United Way 2021 – Built Together, Built Strong

This month, we are joining together with the United Way of Greater Rochester for its 2021 campaign 'Built Together. Built Strong'. In a time when 'remote' and 'socially distanced' remain part of our everyday vocabulary, it is even more important to come together as we can. There are new opportunities to create a true impact for our community members who need our support.

Last week you should have received an email from United Way for the 2021 Campaign Kickoff. In that email is a direct link for you to submit electronic donation form. Your election, if chosen, will be deducted from your paycheck over 20 pay periods starting September 2021 school year.

If you did not receive the email, and would like to donate, you can email Tracy Birge and she will send you your Username and Password to do your online election. Please take time to visit our United Way page on the Monroe One website for valuable information and a great video on this year's campaign.

<https://www.monroe.edu/Domain/1635>