



FLEXIBLE SPENDING ACCOUNT (FSA)

Non-Discrimination Assessment Data Worksheet

Commonwealth of Massachusetts

Submit your completed Data Worksheet to TASC within 30 days :

Sign in to your account at massfsatasc.com
Click Contact Us
Select offering type: Benefit Plans
Topic: Benefit Plan Administration
Tell us more: Request a Non-Discrimination Assessment

E-mail directly to:
CommonwealthofMA@tasconline.com

Note: This assessment is not a substitute for non-discrimination testing.

As part of our service, TASC reviews your plan for discrimination of Non-Highly Compensated Employees (NHCEs). You will be notified of your results and options if the plan fails the TASC assessment.

Client Name:		Client ID:	
Plan Year Start Date:		Plan Year End Date:	

Identify Highly Compensated Employees (HCEs)

Definition of a Highly Compensated Employee

- All officers* of the company; and/or
- Owners of more than 5% of all classes of stock; and/or
- Employees with earnings exceeding the defined limit:
 - Earnings limits are \$135,000 (2022), \$150,000 (2023); and/or
- An employee who is a spouse or a dependent (under Code 152) of an employee meeting any of the above definitions.

**An officer is not defined merely by title. All facts and circumstances, including the individual's authority and the nature of duties, are used to determine officer status. An officer may be an administrative executive or an individual who has the authority of an officer without an officer title. Exclude individuals with the title of an officer without officer authority.*

Compensation Data

Compensation is the employee's total gross compensation. This includes bonuses, commissions, tips and salary deferrals. In the case of a self-employed individual, compensation is that person's earned income for the year.

Compensation data used in the Assessment is from your plan's look-back year and may be based on when the benefit plan year starts. For instance, an off-calendar plan has two choices and a calendar plan always uses the prior calendar year compensation.

- Calendar Plan Year: Use the prior calendar year compensation data and HCE defined limit (e.g. 2023 assessment year, 2022 compensation data, 2022 defined limit).
- Off-Calendar Plan Year: Use compensation data from either the prior plan year or calendar year:
 - When using calendar year compensation, the defined limit from the assessment year applies (e.g. 2023 assessment year, 2022 compensation, 2023 defined limit).
 - When using prior plan year compensation, the defined limit from the prior calendar year applies (e.g. 2023 assessment year, 2022 plan year compensation, 2022 defined limit).

Client Name:		Client ID:	
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List Highly Compensated Employees (HCEs) List the first and last name of all highly compensated individuals (who participate in the Health Flexible Spending Account (FSA) and/or Dependent Care FSA). Attach additional sheets if necessary. If there are no HCEs, write “none”.

HCE Name	HCE Name