



Internal Services Agency

Department of Personnel Services

Employee Benefits Office

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County of Sacramento

FLEXIBLE SPENDING ACCOUNTS ENROLLMENT FORM

Employee Name _____ SSN _____

Address _____ City _____ Zip _____

Date of Birth _____ Email _____

Medical Reimbursement Account

Annual Election \$ _____ Pay Period Deduction \$ _____ No. of Pay Periods _____

Dependent Care Reimbursement Account

Annual Election \$ _____ Pay Period Deduction \$ _____ No. of Pay Periods _____

Direct Deposit Authorization (attach a voided check)

Routing Number _____ Account Number _____

This election form will remain in effect and cannot be revoked or changed during the plan year unless the revocation and new election are on account of and consistent with federal regulations. I hereby authorize and direct my employer to reduce my salary by the amount necessary to pay for the benefit(s) as shown above.

Employee Signature

Date

Office Use Only

| | | |
|--------------------|---------------------|------|
| MRA Effective Date | DCRA Effective Date | PIN |
| Reviewed By | | Date |

IMPORTANT INFORMATION REGARDING PLAN RULES AND REGULATIONS

Signing this election indicates that you understand:

The purpose of this agreement is to authorize the election of eligible benefits and any salary reduction that may be necessary to purchase the benefits elected. This agreement is designed to conform with a Cafeteria Plan in accordance with Section 125 of the Internal Revenue Code.

You cannot change or discontinue any election during the Plan Year unless there has been a qualifying change in status.

The employer can reduce or cancel this election if necessary to comply with provisions of the Internal Revenue Code.

Dependent care assistance means paying for services which are employment related, and (a) for a dependent who is under thirteen (13) years of age and for whom you are entitled to claim a deduction, or (b) for a dependent who is physically or mentally incapable of caring for himself/herself, or (c) for a spouse who is physically or mentally incapable of caring for himself/herself. Refer to the Flexible Benefit Plan Summary for more information regarding your eligible dependents. The maximum you can elect for Dependent Care is \$5,000 per calendar year (pro-rated if less than 12 months) if you are married and filing a joint return or if you are a single parent (or \$2,500 per calendar year if married and filing separate tax returns). In the case of divorced parents, the child must qualify as a custodial parent's dependent. The maximum reimbursement you can claim will be the least of your annual earned income, or your spouse's annual earned income. If your spouse is a full-time student or is physically or mentally incapable of caring for himself/herself, or medically disabled, he/she shall be deemed to have an annual earned income of \$250 per month if the participant has one (1) dependent and \$500 per month if the participant has two (2) or more dependents. This information is discussed in IRS Publication 503.

You will be required to complete tax form 2441 when filing federal taxes.

The maximum you can elect for Medical Reimbursement is \$2,400 per Plan Year. Supporting documentation is required to obtain reimbursement for all out of pocket expenses. You can refer to your employer's Flexible Spending Account Reimbursement Procedures for additional information.

The expenses for your flexible spending account(s) need to be incurred within your eligible coverage dates within the Plan Year Coverage dates of 01/01/2010 through 12/31/2010 or within the grace period (01/01/11 through 03/15/11). If you terminate employment prior to the end of the Plan Year, your Medical Reimbursement expenses must be incurred on or prior to your termination date (Note: Continuation Benefits are available for the Medical Reimbursement Account); your Dependent Care expenses must be incurred on or prior to the last day of the Plan Year or within the grace period (01/01/11 through 03/15/11). Any amount remaining in your flexible spending account(s) at the end of the Plan Year and grace period will be forfeited.

This election replaces any previous election and will terminate the earlier of: (1) the end of the Plan year, (2) when you are no longer being paid compensation in an amount at least equal to the total reduction, (3) termination of the Plan.

All electronic funds transfers (EFT) will be initiated on the same day as the normal check reimbursement date. Deposits may take up to two (2) business days to appear in the designated account. The first reimbursement will be in the form of a check to verify banking information.

Lost or stale dated FSA checks can be reissued 10 business days after the original check date. There is a \$25 check reissue fee. The check reissue request will require at least one business day to process.

All elections set forth are considered irrevocable for the entire plan year unless there is a qualified change in status. Please consult the Flexible Benefit Plan Summary for a list of qualifying events.

The change in election must be consistent with the qualifying event.