LEE COUNTY
SOUTHWEST FLORIDA
Board of County Commissioners
Department of Human Resources

FLEXIBLE SPENDING ACCOUNT
2018 ENROLLMENT FORM

Department: _____

Name: _____ Social Security Number: _____

Complete Mailing Address: _____ City/State_____ Zip_____

Phone: Work: ( ) _____ Home: ( ) _____ Other: ( ) _____

MEDICAL REIMBURSEMENT – Deduction Authorization

☐ Enroll me in the Medical Care Reimbursement Account and have the following amount deducted from each bi-weekly payroll check*: $

DEPENDENT CARE REIMBURSEMENT – Deduction Authorization

☐ Enroll me in the Dependent Care Reimbursement Account and have the following amount deducted from each bi-weekly payroll check*: $

Please Note:

- *Elected FSA Amounts are deducted from the first two pay periods of each month, which will consist of 24 deductions per year.
- Annual Limits: – Minimum $600 – Maximum $2,650 for Medical
- Annual Limits: – Minimum $600 – Maximum $5,000 for Dependent Care

EMPLOYEE AUTHORIZATION

I understand the choices I have indicated above are IRREVOCABLE unless a "qualifying status change" occurs as defined by the Internal Revenue Service. I understand that I will forfeit any balance remaining in my account at the end of the Plan Year, in accordance with the Internal Revenue Service Code Section 125, if eligible expenses are not incurred during my eligible period of participation equal to the account balance and if claims for expenses are not filed within the required time-period. I understand if I am terminated, discharged or have my hours reduced to less than 30 hours per week, I will be automatically terminated from the plan. If termination from the plan occurs either voluntarily or involuntarily, or if I stop all contributions:

- No benefits will be paid for any expenses incurred for dependent care and/or medical services after the termination date; and
- Any plan contributions made after the termination date will be refunded, subject to taxation; and

I hereby authorize Lee County to adjust my salary in accordance with the above elections. I have read and fully understand the rules both above and on the reverse side of this form governing this plan. If for any reason the information provided above should change, I will immediately notify my employer. I understand that falsification of any information on this application or my reimbursement forms may result in termination of my employment and will require full reimbursement by me of all benefits paid under this plan.

Employee Signature_____ Date:_____

FLEXIBLE SPENDING ACCOUNT INFORMATION

The Lee County Board of County Commissioners offers employees the opportunity to contribute pre-tax dollars to Medical and Dependent Care Flexible Spending Accounts. The advantage of a pre-tax Medical or Dependent Care Flexible Spending Account is that you do not pay any federal income or social security (FICA) taxes on the money you contribute. Your contributions will automatically be deducted in equal installments from your paychecks before taxes are calculated. The taxes you save and the effect on your paycheck will depend on your household income, tax bracket, and the amount you contribute to the account. **You must enroll annually in either the Medical Care or Dependent Care Flexible Spending Account during Open Enrollment.**

MEDICAL REIMBURSEMENT ACCOUNTS: The Medical Flexible Spending Account allows you to set aside pre-tax dollars for eligible health care expenses for you, your spouse, and your eligible dependents, whether or not they are covered on your Lee County health plans. (As defined by the Internal Revenue Code and plan provisions).

DEPENDENT CARE REIMBURSEMENT ACCOUNTS: The Dependent Care Flexible Spending Account offers tax savings on eligible dependent care expenses provided by qualified caregivers. Each year, you elect the amount of contributions that you wish to make to the account (not to exceed the amount of $5,000). You are not permitted to carry forward contributions made in one plan year to a succeeding plan year, except during the "grace" period between January 1 and March 15th of the following plan year. Any remaining balance in the account at the end of the plan year *grace period* will be forfeited. It is important that you estimate your dependent care expenses carefully before electing your contribution amount. The benefit year runs from January 1 to December 31 (see Important Note below).

The Dependent Care Flexible Spending Account offers tax savings on eligible child and elder care expenses provided by qualified caregivers.

- Qualifying expenses may only be reimbursed for the care of one or more "qualifying dependents." In general, a "qualifying dependent" is either (1) an eligible dependent under the age of 13, or (2) a spouse or eligible dependent, regardless of age that is physically or mentally unable to care for themselves (as defined by the Internal Revenue Service).
- If services are provided by a dependent care center, the center must be licensed by an appropriate government agency and meet certain other requirements.
- If services are provided by an individual, you must provide the caregiver's social security or taxpayer identification number when submitting claims for reimbursement and/or any other information required by the Plan Administrator to assure that the expenses are properly reimbursable. Expenses are not reimbursable if the care provider is a dependent of you or your spouse, or is your child and is under the age of 19 at the end of the plan year.
- You can contribute up to $5,000 for married individuals filing jointly to this account. (The maximum limit is $3,500 for married individuals filing separate returns.)

If a participant experiences termination, discharge, or a reduction in hours to less than 30 hours per week, they will automatically be terminated from the plan. If termination from the plan occurs (either voluntarily or involuntarily), and/or if contributions are stopped, it will be considered that the person terminated participation in the plan. No reimbursements will be made for services or expenses incurred after the effective date of any plan termination