

FLEXIBLE SPENDING PLAN ELECTION FORM

You have the option of having the amount of your non-refundable contribution for medical (including health, dental and optical) insurance premiums put into the County of Nassau Flexible Spending Plan. The Plan will then pay your premium contribution to the appropriate insurance carrier. In addition, you have the option of having money withheld for reimbursements of County Health Care Plan (including health, dental and optical expenses) and/Dependent Care Expenses (including eligible child and adult care expenses, including, for example, day care, pre-school and nursery school, and in-home aid). Monies that are deducted from salary and placed in the Plan to pay for medical (including health, dental and optical) insurance premium contributions, health care and dependent care expenses are not subject to income taxes or social security taxes. Thus, if you elect to participate in the Plan, you will be paying your medical (including health, dental and optical) insurance premium contributions, health care and dependent care expenses without first receiving the money as income and paying taxes on it. This may increase your take home pay. We suggest that you check with your accountant or attorney if you have any questions. If you choose the health insurance opt-out, it will be contributed to the County of Nassau Flexible Spending Plan.

You must decide whether to make your medical (including health, dental and optical) insurance premium contributions and/or health care and/or dependent care expenses to the Plan. Please choose whether you wish to participate in the available benefits pursuant to the Plan. Once you have made the applicable choices, please sign below and return this form. If you do not wish to contribute to the Plan, please choose “no” in all sections, and return this signed form. Your choices will be made effective January 1, 2022.

MEDICAL INSURANCE PREMIUMS

Please choose one:

- Yes, I would like deductions made and put in a Flexible Spending Plan for my health insurance premiums.
- No, I would not like deductions made and put in a Flexible Spending Plan for my health insurance premiums. I understand that my premium contributions will continue to be deducted from my paycheck after taxes have been deducted.

Please choose one:

- Yes, I would like deductions made and put in a Flexible Spending Plan for my dental insurance premiums.
- No, I would not like deductions made and put in a Flexible Spending Plan for my dental insurance premiums. I understand that my premium contributions will continue to be deducted from my paycheck after taxes have been deducted.

Please choose one:

- Yes, I would like deductions made and put in a Flexible Spending Plan for my optical insurance premiums.
- No, I would not like deductions made and put in a Flexible Spending Plan for my optical insurance premiums. I understand that my premium contributions will continue to be deducted from my paycheck after taxes have been deducted.

HEALTH INSURANCE OPT-OUT

- I elect not to participate in the Medical Plan and hereby elect a cash declination payment in lieu of health insurance coverage under the plan (proof of other health insurance plan coverage must be attached). I understand that, while my opt-out incentive will be contributed to the County of Nassau Flexible Spending Plan, this will have no impact on the value to me of my opt-out incentive, and I will continue to receive a cash incentive.

HEALTH CARE FLEXIBLE SPENDING PLAN

Please choose one:

- Yes, I would like to participate in the Health Care Expense Flexible Spending Plan offered by the County. A total of \$_____ for the Plan Year (or the remainder of the Plan Year).

Note: You will be required to complete a separate enrollment form.

- No, I would not like to participate in the Health Care Expense Flexible Spending Plan offered by the County.

DEPENDENT EXPENSE FLEXIBLE SPENDING PLAN

Please choose one:

- Yes, I would like to participate in the Dependent Care Expense Flexible Spending Plan offered by the County. A total of \$_____ for the Plan Year (or the remainder of the Plan Year).

Note: You will be required to complete a separate enrollment form.

- No, I would not like to participate in the Dependent Care Expense Flexible Spending Plan offered by the County.

I understand that these elections cannot be changed during the Plan Year unless I experience a Qualifying Event (e.g., marriage/divorce/legal separation, birth/adoption of a child, death of a participant, change in spouse's employment status, loss of spouse's employment or benefits, unpaid leave of absence by spouse or you, commencement of spouse's employment or benefits, dependent reaches ineligible age). If, during my next enrollment period, I do not complete and return a new election form, I will be treated as having elected to continue my employee elections as set forth in this election form for the next plan year.

I acknowledge that my election to have the deductions made and put into a Flexible Spending Plan does not constitute enrollment in any insurance plan.

I understand that my pay reduction will be automatically adjusted if my required premium contributions change while this Agreement is in effect and that the Plan Administrator may change the amount of my pay reduction.

I agree to indemnify the County of Nassau and save the County harmless against any and all claims and/or liabilities, including attorneys' fees, that may arise out of or by reason of action taken or not taken by the County and the Plan Administrator for the purposes of complying with Code Section 125 and other relevant law, rules and regulations and the Plan.

Signature

Date

THE COMPLETED FORM SHOULD BE RETURNED TO YOUR DEPARTMENT'S H.R. REPRESENTATIVE.