City of Highland Park — Flexible Spending Election Form

Plan Year January 1, 2026 - December 31, 2026 — **Due by December 12, 2025**

Employees may participate in a Flexible Spending Account Plan by electing to contribute to a qualified medical, dependent care, and/or commuter benefits account. This salary redirection agreement will continue for the entire plan year from *January 1, 2026 - December 31, 2026* unless the employee experiences a qualified life event and wishes to make a change. A new agreement will need to be signed at the beginning of each subsequent plan year for which the employee decides to participate in an FSA plan.

All full-time employees must complete this form and submit during open enrollment, regardless of whether or not they are participating. If not participating, please complete Employee Information, check the opt out boxes, and sign and date the form.

EMPLOYEE INFORMATION

Last Name	First Name	Mid. Initial	Birth Date (mm/dd/yyyy)	Primary Phone Number

Mailing Address	Unit #	City	State	Zip Code	Male ☐	Female ☐	Nonbinary ☐

SALARY REDIRECTION AGREEMENT AND ELECTION OF BENEFITS

As a participant in The Flexible Spending Account Plan, I understand the amount of my redirection will be withheld from my paycheck each pay period and on a pro-rata basis. My employer is hereby authorized to redirect my compensation in such an amount that is sufficient to provide the benefits I have elected below. In accordance with my rights under the Plan, I hereby elect the following benefits and designate the following amounts for each benefit I have selected.

	Annual Contribution from Sick Incentive Credits (*Must match Sick Incentive Election form*)	**Bi-weekly Amount** (Pre-Tax)	**Annualized** (Pre-Tax; 26 * bi-weekly amount)	**Total Annual Amount** (Annual Sick Incentive + Annualized Deduction)	**-Or- Check to Opt Out**
Medical Expenses ($3,400 annual maximum for 2026)					**Opt Out** ☐
Dependent Care ($7,500 annual maximum for 2026)					**Opt Out** ☐
Commuter Benefits ($340 month max) Sick Incentive Credit cannot	*Per the IRS, Commuter Benefits are not eligible for employer contributions. Only the employee may contribute.*				**Opt Out** ☐

DEPENDENT INFORMATION
(Only required if participating)

Spouse/Partner (Skip if not applicable)	Last Name	First Name	Mid. Initial

Birth Date (mm/dd/yyyy)	Spouse ☐	Civil Union Partner ☐	Male ☐	Female ☐	Nonbinary ☐

Child/Dependent	Last Name	First Name	Mid. Initial	Birth Date (mm/dd/yyyy)

Biological Child ☐	Adopted Child ☐	Stepchild ☐	Legal Guardianship ☐	Male ☐	Female ☐	Nonbinary ☐	Is this person a full-time student?	Yes ☐	No ☐

Form continues on next page.

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Child/Dependent	Last Name			First Name			Mid. Initial	Birth Date (mm/dd/yyyy)	
Biological Child ☐	Adopted Child ☐	Stepchild ☐	Legal Guardianship ☐	Male ☐	Female ☐	Nonbinary ☐	Is this person a full-time student?	Yes ☐	No ☐
Child/Dependent	Last Name			First Name			Mid. Initial	Birth Date (mm/dd/yyyy)	
Biological Child ☐	Adopted Child ☐	Stepchild ☐	Legal Guardianship ☐	Male ☐	Female ☐	Nonbinary ☐	Is this person a full-time student?	Yes ☐	No ☐
Child/Dependent	Last Name			First Name			Mid. Initial	Birth Date (mm/dd/yyyy)	
Biological Child ☐	Adopted Child ☐	Stepchild ☐	Legal Guardianship ☐	Male ☐	Female ☐	Nonbinary ☐	Is this person a full-time student?	Yes ☐	No ☐
Child/Dependent	Last Name			First Name			Mid. Initial	Birth Date (mm/dd/yyyy)	
Biological Child ☐	Adopted Child ☐	Stepchild ☐	Legal Guardianship ☐	Male ☐	Female ☐	Nonbinary ☐	Is this person a full-time student?	Yes ☐	No ☐
Child/Dependent	Last Name			First Name			Mid. Initial	Birth Date (mm/dd/yyyy)	
Biological Child ☐	Adopted Child ☐	Stepchild ☐	Legal Guardianship ☐	Male ☐	Female ☐	Nonbinary ☐	Is this person a full-time student?	Yes ☐	No ☐

Additional Notes:

Please note that all funds must be used no later than March 31, 2026. Any funds remaining after that date will be forfeited. In the event that a participant leaves the organization, expenses must be incurred no later than the participant's termination date. Any funds remaining unused after that date will be forfeited.

I have read and understand the items on this form. I understand the election(s) I have chosen will apply for the plan year running from January 1, 2026 - December 31, 2026 and that I may not change my election(s) during the Plan Year unless I experience a qualifying life event.

Signature: ____ Date: _________________________

Print Name: ____