



Section 125 Health Flexible Spending Account and Dependent Care Account

Due to the COVID-19 pandemic, legislation has passed that allows employees to make changes to his or her elected Health Flexible Spending Account (FSA) and Dependent Care Accounts for reasons outside of the normal Section 125 rules.

If an employee has the dependent care account for childcare purposes and the facility has closed, the employee can opt to stop contributing towards the plan. The employee must provide a letter or email from the provider indicating the facility has closed due to state and federal COVID-19 stay at home and quarantine orders.

If an employee has the health FSA, the employee can opt to stop contributing towards the plan. The employee must provide a letter or email from the health provider's office indicating all non-essential services are not being provided at this time or the office has closed due to state and federal COVID-19 stay at home and quarantine orders.

In addition to the email or letter, the employee must complete an Enrollment Change Form that indicates the employee's wish to either decrease or opt out of the plan. This form can be found at www.sjgov.org/department/hr/employee/medical_plans, and then click the appropriate link based on your bargaining unit.

There may be extensions or rollover consideration changes in the future, which will be posted at a later date once more details are available.

No retroactive changes will be approved. All forms submitted will be processed for the following pay period if received by noon on the Friday before pay week.

If you have any questions, contact the Employee Benefits Unit at employeebenefits@sjgov.org or (209) 468-9987.