



2026 Cafeteria Benefits Plan Flexible Spending Account Compensation Reduction Agreement

Important Note: If you do not make this election by December 23, 2025, or by the 15th of the month of benefit eligibility, you may not participate in the Plan's benefits on a pretax basis for 2026.

(Please print)

Name _____ ID # _____

Address _____

Home Phone # _____

SSN _____ Gender _____ Date of birth _____

Email address _____

Election for Medical Expense Reimbursement Plan Benefits

Pursuant to the terms of the Western Iowa Tech Community College Cafeteria Benefits Plan, I elect to reduce my 2026 compensation by the following amount: (check a or b)

- (a) \$ _____ per month for Medical Expense Reimbursement Plan benefits for my dependents and myself. (The maximum contribution is \$208.33 per month or \$2,500 per year.)
- (b) I elect not to participate in the Medical Expense Reimbursement Plan.

Election for Dependent Care Expense Plan Benefits

Pursuant to the terms of the Western Iowa Tech Community College Cafeteria Benefits Plan, I elect to reduce my 2026 compensation by the following amount: (check a or b)

- (a) \$ _____ per month for Dependent Care Expense Plan benefits for my dependents. (The maximum contribution is \$416.66 per month or \$5,000 per year.)
- (b) I elect not to participate in the Dependent Care Expense Plan.

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I acknowledge and understand:

1. If I checked more than one box, my compensation reduction amount is the sum of the dollar amounts.

2. Health Equity will reimburse me for qualified medical expenses or dependent care expenses as defined in the Medical Expense Reimbursement and Dependent Care Expense Plans with satisfactory proof of expense and only to the amount in my medical expense reimbursement or dependent care expense account. The Medical Expense Reimbursement and Dependent Care Expense elections are irrevocable for the stated Plan Year unless I have a change in family status as defined in the Cafeteria Spending Plan. The election for Medical Expense Reimbursement or Dependent Care Expense benefits is effective only for 2026.

3. If my Medical Expense Reimbursement or Dependent Care expenses for a Plan Year are less than the amount of compensation for the Plan Year I elect to reduce, I will forfeit the excess amount.

4. I may submit the claim for benefits under the Cafeteria Plan during the Plan Year in which incurred or within a 90-day period after the close of the Plan Year or, if earlier, within the 90-day period after my participation in the Cafeteria Plan terminates. Termination of coverage is defined in the Cafeteria Plan.

5. This election revokes any prior election I have made.

6. My termination of employment with the Employer revokes my election to reduce my compensation.

Date _____, 20____

Signature of the Participant Employee

Accepted for Western Iowa Tech Community College