

Flexible Benefit Plan for UCC Ministries Election and Compensation Reduction Agreement Form

PERSONAL INFORMATION			
Employer name and ID number		Name of employee (last, first, middle initial)	
Employee Address (number and street)		City/State/ZIP	
Telephone number (with area code)		E-mail address	
() -			
Employee Social Security Number		Date of Birth	
Relationship Status:	Title:	Plan Year	
□ Single □ Widowed	\square Ms. \square Mr.	, 20	
☐ Married☐ Civil Union☐ Divorced☐ Domestic Partnership	□ Rev. □ Dr.	through, 20	
		tries, I acknowledge that I have read the Highlights Brochure and obligations which I have under the Plan.	
	ELECTION OF MEDIC	AL REIMBURSEMENTS	
☐ My health coverage is through my space is through my space is through my space. *I can only receive reimbursement for my dom. ☐ I elect to receive medical reimburse. Salary redirection:	estic partner's medical expenses	if I claim him/her for federal income tax purposes.	
The amount of compensation redirection will be \$ for the Plan Year.			
Consolidated Appropriations Act, all	unused amounts from the	dical reimbursement account is: \$2,750/year. Under the 2020 plan year can be carried over to the 2021 plan year, bmit expenses incurred prior to December 31, 2021 for	
are those medical expenses normal adjusted gross income limitation). I have obtained reimbursement is demand for any liability it may increimbursement I receive of a non- • As federal law does not recognize expenses if I claim him/her for feromal to the agreement will adjusted by the section of the agreement will be adjusted by the section of the agreement will be adjusted by the section of the agreement will be adjusted by the section of the agreement will be adjusted by the section of the agreement will be adjusted by the section of the agreement will be adjusted by the section of the agreement will be adjusted by the section of the agreement will be adjusted by the section of the agreement will be adjusted by the section of the agreement will be adjusted by the section of the agreement will be adjusted by the section of the agreement will be adjusted by the section of the agreement will be adjusted by the section of the agreement will be adjusted by the section of the agreement will be adjusted by the section of th	ally deductible on my federa I agree to notify the Emplo not a qualifying expense. I cur for failure to withhold fe qualifying expense, up to the domestic partnerships, I can deral income tax purposes. I automatically terminate if	al care expenses." Generally, "qualifying medical care expenses" al income tax return (without regard to the percentage of over if I have reason to believe that any expense for which also agree to indemnify and reimburse the Employer on ederal, state or local income tax or Social Security tax from any ne amount of additional tax actually owed by be. In only receive reimbursement for my domestic partner's medical the Plan is terminated or discontinued.	

• I cannot seek reimbursement from this account for a medical expense which I intend on taking as a deduction or credit on

expenses incurred prior to my date of termination.

my tax return.

ELECTION OF DEPENDENT CARE ASSISTANCE ☐ I elect to receive dependent care assistance for the Plan Year. Salary redirection: The amount of compensation redirection will be \$ _______ for the Plan Year. NOTE: The annual Plan limit that may be allocated to the dependent care reimbursement account is: \$5,000/year. Under the Consolidated Appropriations Act, all unused amounts from the 2020 plan year can be carried over to the 2021 plan year, and into the 2022 plan year. You have until March 31, 2022 to submit claims for expenses incurred prior to December 31, 2021.

I understand that:

- Reimbursement will be available only for "qualifying dependent care expenses" as described in the Internal Revenue Code Section 129, the Plan document and the Summary Plan Description. I agree to notify the Employer if I have reason to believe that any expense for which I have obtained reimbursement is not a qualifying expense. I also agree to indemnify and reimburse the Employer on demand for any liability it may incur for failure to withhold federal, state or local income tax or Social Security tax from any reimbursement I receive of a non-qualifying expense, up to the amount of additional tax actually owed by me.
- I agree to provide the Administrator with a statement from the service provider that includes the amount of the expense as proof that the expense has been incurred.
- I agree to provide the Administrator with the name, address and, if applicable, the taxpayer identification number of the service provider.
- This section of the agreement will automatically terminate if the Plan is terminated or discontinued. I will, however, be entitled to be reimbursed for eligible expenses (to the extent funded) for the remainder of the Plan Year.
- I will only be reimbursed for amounts up to the balance in my account at the time of my request.
- I cannot claim a dependent care tax credit on amounts I receive as reimbursements under this dependent care assistance program.

OTHER TERMS AND CONDITIONS (Please review carefully)

I understand that:

- I cannot change or revoke any of my elections or this compensation reduction agreement at any time during the Plan Year unless I have a change in status and my election is consistent with such change.
- The Plan Administrator may reduce or cancel my compensation reduction or otherwise modify this agreement in the event the Administrator believes it advisable in order to satisfy certain provisions of the Internal Revenue Code.
- The reduction in my cash compensation under this agreement shall be in addition to any reductions under other agreements or benefit programs maintained by my Employer.
- The amounts that are not used during a Plan Year to provide benefits will be forfeited and may not be paid to me in cash or used to provide benefits specifically for me in a later Plan Year.
- Prior to the first day of each Plan Year, I will be offered the opportunity to change my benefit elections for the following Plan Year. If I do not complete and return a new election form at that time, I will be treated as having elected not to participate for the following Plan Year.
- Because of the special tax treatment of the FSA, the IRS has a series of rules that must be followed. Therefore, my employer and I understand that contributions I make to the Flexible Benefit Plan for UCC Ministries must strictly be pre-tax deferrals. I also understand that my employer cannot make contributions on my behalf to my FSA and that all non-pre-tax contributions will be returned to the employer. In the event my employer makes any contributions to my account and I am audited by the IRS, the Pension Boards-UCC will not be held liable.

THIS AGREEMENT IS SUBJECT TO THE TERMS OF THE EMPLOYER'S CAFETERIA PLAN, AS AMENDED FROM TIME TO TIME IN EFFECT, SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH APPLICABLE LAWS, SHALL TAKE EFFECT AS A SEALED INSTRUMENT UNDER APPLICABLE LAWS, AND REVOKES ANY PRIOR ELECTION AND COMPENSATION REDUCTION AGREEMENT RELATING TO SUCH PLAN.

SIGNATURE		
Employee signature	Date	
Accepted and agreed to by the Employer's Authorized Representative by:	Date	

FlexBen Election-Comp Red – Valid through 12/31/2020