

2026 Flexible Spending Accounts (FSA) Healthcare and Dependent Care (Daycare) One-time Change Form

Monday, November 10 –
Friday, November 21, 2025

Employee _____ 2026
First Name Last Name Employee Number Plan Year

This is a **one-time** special enrollment for employees to enroll in a Flexible Spending Account or change their FSA elections made during the October 3 – October 31, 2025 Open Enrollment.

- **Deadline to turn in this FSA Special Enrollment Form is by 5:00 pm on November 21, 2025**
 - You can complete the form online, electronically sign it, and email it to: benefits.unit@seattle.gov
 - You may print, complete, and mail to:
 - **CITY OF SEATTLE – ATTN: BENEFITS UNIT, PO BOX 34028, SEATTLE WA 98124-4028**
- **Forms received or date-stamped *after* the deadline will not be accepted**

Healthcare Care FSA Election

- **New Annual Election Amount:** \$ _____ (minimum \$120.00 to maximum \$3,400.00 IRS limit)
- ☐ Newly elect
- ☐ Increase contribution
- ☐ Decrease contribution

Dependent Care (Daycare) FSA Election

- **New Annual Election Amount:** \$ _____ (minimum \$120.00 to maximum \$7,500.00 IRS limit)
- ☐ Newly elect
- ☐ Increase contribution
- ☐ Decrease contribution

If you **do not** wish to elect or make a change to the FSA elections you made during Open Enrollment, **do not** fill out this form.

My signature below indicates I have read and agree to the terms stated above on this form, and wish to update my 2026 FSA annual contribution as stated.

Signature

Signature of Employee

Date

REMINDERS

Per IRS rules, unreimbursed/unused Dependent Care (daycare) FSA funds are not eligible for carryover. For Healthcare FSA, up to \$680 of unreimbursed/unused funds from the 2025 plan year will carry over and be added to the 2026 FSA re-election. **If no re-election is made** for the Healthcare FSA, only unreimbursed/unused funds between \$120 and \$680 will carry over. Balances of less than \$120 (when there is no re-election into the following plan year) are not eligible for carryover and will be forfeited.