



County of Santa Cruz  
**Dependent Care (D-Care) Reimbursement Program**  
**2026 Plan Year Enrollment Form**

**ANNUAL ENROLLMENT REQUIRED**

I hereby elect to participate in the County of Santa Cruz Dependent Care Reimbursement Program (D-Care). I understand that this salary deduction will be effective beginning pay period one of Calendar Year 2026. If I am hired after pay period one, this salary deduction will be effective the first full pay period after submission of the form and will remain in effect until the last pay period of Calendar Year 2026. I must re-enroll each calendar year in which I wish to participate.

*There are 26 pay periods in the plan year. Reference the Auditor-Controller Payroll Schedule to calculate the number of eligible pay periods remaining.*

I authorize the following deduction from my salary to be deposited in my D-Care Reimbursement account during the 2026 Calendar Year. (\$7,500 annual maximum; \$3,750 if married filing separately)

| Contribution per Pay Period | Number of eligible Pay Periods | Annual Contribution |
|-----------------------------|--------------------------------|---------------------|
| \$ _____                    | <b>X</b> _____                 | = \$ _____          |

I understand:

- If I do not complete and return the enrollment form during the Open Enrollment period (9/15/25-10/10/25) or new hire enrollment period, I will have forfeited the opportunity to participate in this benefit for the 2026 Plan Year.
- Under the Code of Federal Regulations (CFR) Section 1.125.4 – *Permitted Election Changes*: if a qualifying event exists, the Internal Revenue Service (IRS) allows employees to revoke or make election changes to their plan outside of an Open Enrollment period.
- The Plan Year is January 1 through December 31; however, in accordance with IRS Section 125, the County allows the Plan Year to be extended 2½ months. Therefore, expenses incurred from 1/1/27 through 3/15/27, can also be claimed against 2026 D-Care if a balance exists in the account on 12/31/26. I understand that I must submit claims and receipts for reimbursement of eligible expenses NO LATER THAN 3/31/27. **Funds remaining after 3/31/27 will be forfeited.**
- These dependent care expenses may not be used to claim any federal income tax deduction or credit (including the dependent care tax credit). I agree to file IRS Form 2441 with my tax return and provide the name, address, Social Security number or taxpayer identification number for all dependent care providers (persons or organizations) on my federal income tax return.
- Elections in a D-Care plan are irrevocable during a Plan Year. A change in use of daycare, change in a daycare provider or change in existing daycare provider's cost may qualify as a permitted election change event.
- Prior to the beginning of each Plan Year, I must re-elect participation during open enrollment.

Employee Name (print): \_\_\_\_\_ Employee Payroll #: \_\_\_\_\_

Mailing Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Phone #: \_\_\_\_\_



This form can be submitted via DocuSign on the Benefits Webpage  
[www.santacruzcountyca.gov/benefits](http://www.santacruzcountyca.gov/benefits), by email

[benefits.questions@santacruzcountyca.gov](mailto:benefits.questions@santacruzcountyca.gov), by USPS mail, or in person to the Human Resources Department, Benefits Unit, 701 Ocean St., Suite 510, Santa Cruz, CA 95060.

*If you have questions, contact the Benefits Team at the Benefits Hotline (831) 454-2241 or by email  
[benefits.questions@santacruzcountyca.gov](mailto:benefits.questions@santacruzcountyca.gov)*