



**Johnson County, KS Government Election and Change Form**  
*Health Savings Account*  
Applicable to all Employees with a Coverage Start Date after January 1, 2009

This is the election or change form for you to indicate the amount of your *payroll* contributions to be placed in the Health Savings Account (HSA) each plan year.

*Please complete the following:*

First Name: \_\_\_\_\_ Middle Initial: \_\_\_\_\_ Last Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Your Social Security Number: \_\_\_\_\_

Coverage Type (QHDHP and HSA) – Check One:           Single           Family

**Select Your Employee HSA Contribution Amount**

I would like to contribute the following amount to my HSA through pre-tax payroll deductions:

\$ \_\_\_\_\_ per plan year (*please refer to the second page of this form for contribution limits*)

Your HSA will accumulate money through your payroll contribution and the employer matching funds deposited to your HSA account to reimburse you for qualified health care expenses. Your Health Savings Account belongs to you and is your financial asset even if you change employers or health plans. Your contributions to the health savings account will be made pre-tax through payroll deductions by completing this form.

*Reminder:* To contribute to a Health Savings Account you must meet three criteria:

- 1) You must be covered by a Qualified High Deductible Health Plan (QHDHP), and
- 2) You cannot be covered by another health plan, including Medicare (other than a QHDHP or other non-QHDHP coverage permitted by law), and
- 3) You cannot be claimed as a dependent on another individual's tax return.

The maximum employee contribution amount, combined with your County employer matching contribution, cannot exceed the IRS stated maximums for the calendar year. Individuals age 55 and older can make additional catch up contributions. Check the IRS guidelines for maximum contributions at [www.treas.gov](http://www.treas.gov) and click on Health Savings Accounts or as shown on page 2.

Your eligibility to contribute to an HSA is determined by the effective date of your QHDHP coverage. If you do not have QHDHP coverage for the entire calendar year, the County will not make the maximum contribution to your HSA account. If your coverage effective date is after January 1, the County will prorate the employer match based on the following schedule:

<u>Effective Date Falls In</u>	<u>Percentage of Match</u>
January – March	100%
April – June	75%
July – September	50%
October – December	25%

Your maximum total HSA contribution will be deducted in equal amounts from your paycheck for the 24 pay periods in the plan year.

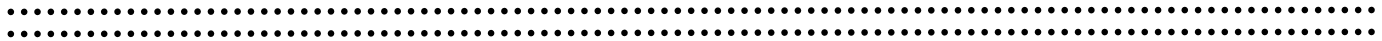
**Nothing on this form is to be considered tax advice.**

**You must consult with your personal tax advisor on any personal income tax issues.**

HSA Type	2009 Maximum Allowable Contribution	Maximum County Contribution for 1/1/09 – 12/31/09*	Maximum 2009 Employee Contribution minus the County's Contributions
Single	\$3,000.00	\$250.00	\$2,750.00
Family	\$5,950.00	\$500.00	\$5,450.00
Catch Up Contributions 2009 – 55 or older	\$1,000.00	\$0	\$1,000.00

\*Plan year contributions are prorated depending on the number of months of your eligibility for the HSA.

*Note: The calculations in this chart above will not be applicable if your spouse also has a health savings account.*



- I authorize my employer to reduce my pay before taxes on a "per pay period" basis as indicated above.
- I understand my payroll contribution election (if any) is for one HSA plan year and that I can add, change or revoke my HSA contribution once per month in accordance with the Plan's HSA rules.
- I understand that my changes must be prospective in accordance with Internal Revenue Code (IRC) rules.
- I understand that my election contributions must comply with federal regulations and the County's internal plan guidelines.
- I understand that to avoid taxes, the reimbursement requests I will be submitting to my HSA account must be IRC eligible medical expenses and that I must not have been previously reimbursed for these expenses from insurance or any other source.
- I understand that my employer is pre-funding the employer match and 50% of my annual election contribution and in the event my employment terminates or I reduce my contributions prior to termination, any employer contributions (excluding the employer match amount) that exceed the amount of my regular payroll contributions will be deducted from my final paycheck or paid time-off payout.
- I certify that I am eligible to make HSA contributions and I understand the County will rely on this certification in making contributions to my HSA and for appropriate tax withholding and reporting.

Print Name \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_, 20\_\_\_\_\_

Return this completed Employee Contribution Election form to  
OFM-Benefits before the enrollment deadline.