

**IRS SECTION 125 PLAN**

**ELECTION FORM**

For the Jefferson County Educational Service Center to be in compliance with IRS Section 125 regulations, this form must be completed by all eligible employees regardless of participation in the ESC's benefit plan.

Plan Year: January 1, 2023 – December 31, 2023

Company Name: Jefferson County Educational Service Center

Employee Name (Please Print): \_\_\_\_\_

**CHECK ONLY ONE OF THE FOLLOWING:**

**PRE-TAX OPTION: JCESC HEALTH INSURANCE**

I ELECT the JCESC Health Insurance benefits offered by my employer under the Cafeteria Plan and agree that the premiums will be reduced from my wages on a pre-tax basis each pay period. It is understood that if my required contributions for the elected benefit are increased or decreased while this agreement remains in effect, my compensation redirection will automatically be adjusted to reflect that increase or decrease.

**POST-TAX OPTION: JCESC HEALTH INSURANCE**

I ELECT the JCESC Health Insurance benefits by my employer on a post-tax basis thereby waiving all pre-tax benefits under the premium portion of this plan. I understand that my insurance premiums will be deducted from my pay on an after-tax basis.

**I DO NOT PARTICIPATE IN THE JCESC HEALTH INSURANCE PLAN**

I DO NOT PARTICIPATE in the JCESC Health Insurance Plan, and I am waiving participation in the Section 125 Plan.

**ALL ELIGIBLE EMPLOYEES MUST SIGN THE FOLLOWING STATEMENT:**

**I UNDERSTAND THAT I CANNOT CHANGE OR REVOKE THIS AGREEMENT DURING THE PLAN YEAR**

**UNLESS A QUALIFYING EVENT TAKES PLACE AS DEFINED IN THE PLAN.**

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

Jefferson County Educational Service Center, 2023 Sunset Blvd., Steubenville, OH 43952. 740-283-3347 Fax 740-283-2709

**Plan Administrator:** Jefferson County Educational Service Center.