

WEST BASIN MUNICIPAL WATER DISTRICT
Flexible Benefits Plan
SUMMARY PLAN DESCRIPTION

Dependent Care Spending Account Component Summary

Q-1. Who can participate in the Dependent Care Spending Account?

Each Employee who satisfies the DCSA Eligibility Requirements is eligible to participate in the DCSA on the DCSA Eligibility Date. The DCSA Eligibility Requirements and Eligibility Date are described in the Plan Information Summary.

Q-2. How do I become a Participant?

If you have otherwise satisfied the DCSA Eligibility Requirements, you become a participant in the DCSA by electing Dependent Care Reimbursement benefits during the Initial or Annual Election Periods described in Q-6 of the Cafeteria Plan Summary. Your participation in the DCSA will be effective on the date that you make the election or your DCSA Eligibility date, whichever is later. If you have made an election to participate and you want to participate during the next Plan Year, you must make an election during the Annual Election Period, even if you do not change your current election. Evergreen elections do not apply to DCSA elections.

You may also become a participant if you experience a change in status event or cost or coverage change that permits you to enroll mid-year (See Q-7 of the Cafeteria Plan Summary for more details regarding mid-year election changes and the effective date of those changes).

Q-3. What is my “Dependent Care Spending Account”?

If you elect to participate in the DCSA, the Employer will establish a “Dependent Care Spending Account” to keep a record of the reimbursements you are entitled to, as well as the contributions you elected to withhold for such benefits during the Plan Year. No actual account is established; it is merely a bookkeeping account.

Q-4. When does my coverage under the Dependent Care Spending Account end?

Your coverage under the DCSA ends on the earlier of the following to occur:

- a. the date you elect not to participate in accordance with the Cafeteria Plan Summary;
- b. the last day of the Plan Year unless you make an election during the Annual Election Period;
- c. the date you no longer satisfy the DCSA Eligibility Requirements
- d. the date you terminate employment; or
- e. the date the Plan is terminated or you or the class of eligible employees of which you are a member are specifically excluded from the Plan.