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**9/05**

**TO: All employees**  
**FROM: MCCSD**  
**RE: Health Insurance Declination**

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**Due to a recent IRS private letter ruling, a change in the election of the Health Insurance Declination is required. Certain employees are eligible for a cash payment in lieu of District provided Health Insurance as per contract. This must be offered in compliance with the Internal Revenue Code Section 125. Remember: Your election must be on a calendar year basis.**

\_\_\_\_\_ **I elect cash in lieu of Health insurance (lump sum)**  
**(Subject to payroll taxes)**

**Your election is irrevocable for the period of January through December 31, of each year, except for the following changes in family status: Marriage, divorce, birth or adoption of a child, death of a spouse/partner and or/dependent, termination or commencement of spouses/partners employment, hours reduced from part-time to full time employment on the part of my spouse/partner or myself, a significant change in my family's health insurance status through my spouses/partners employment or the loss or gain of dependent status.**

**I agree to the terms of this agreement and those of the Internal Revenue Code Section 125. I will indemnify and hold MCCSD harmless against any and all claims and or liabilities including fees that may arise out of or by reason of action or not taken by my employer for the purpose of complying with this section.**

**As per contract, I have health insurance through my spouse's/partner's plan. (Please initial)\_\_\_\_\_.**

\_\_\_\_\_  
**Employee signature**

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

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Employer's Authorized Representative**

\_\_\_\_\_  
**Date**

**Employee Benefit Calculated Amount due: \_\_\_\_\_ Date \_\_\_\_\_**