A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF TEHAMA
APPROVING AN INCREASE TO PERMANENTLY AMEND THE PRE-TAX CONTRIBUTION
LIMITS FOR TEHAMA COUNTY EMPLOYEES PARTICIPATING IN THE DEPENDENT CARE
FLEXIBLE SPENDING ACCOUNT

RESOLUTION NO.

WHEREAS, the Board of Supervisors of the County of Tehama, State of California, desires to approve an optional increase permanently amending the pre-tax contribution limits for Tehama County employees participating in the Dependent Care Flexible Spending Account (FSA) effective January 1, 2026; and

WHEREAS, upon Board of Supervisor approval the pre-tax contribution limits will increase from \$5,000 to \$7,500 annually for married couples filing jointly and from \$2,500 to \$3,750 for married couples filing separately and those who are filing single; and

WHEREAS, the current pre-tax contribution limits have not changed, except for a temporary increase during the pandemic, since 1986 and this optional permanent change for employers is a result of the One Big Beautiful Bill Act (OBBBA) which is a U.S. Federal Statute signed into law on July 4, 2025; and

WHEREAS, IT IS THE DESIRE OF THE Board of Supervisors to recognize higher pre-tax contribution limits help support Tehama County employees who are both working parents and caregivers; and

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of the County of Tehama, State of California, does hereby permanently increase the pre-tax contribution limits for employees participating in the Dependent Care FSA as outlined above effective January 1, 2026.

BE IT FURTHER RESOLVED that approval of this action will result in a second open enrollment period exclusively for FSA which provides Tehama County employees with a second opportunity to either enroll in the Dependent Care FSA option or take advantage of the increased pre-tax contribution limits for calendar year 2026.

The foregoing resolution was offe Supervisor and	red on a motion by Supervisor adopted by the following vote of the Board:	, seconded by
AYES:		
NOES:		
ABSENT OR NOT VOTING	G:	
STATE OF CALIFORNIA	)	
COUNTY OF TEHAMA	) SS )	

I, Sean Houghtby, County Clerk and ex-officio Clerk of the Board of Supervisors of the County of Tehama, State of California, hereby certify the above and foregoing to be a full, true and correct

copy of a Resolutio		opted by	the Board of Supervisors on the day of
	Data d this	al a a	5005
	Dated this	day o	f, 2025.  Sean Houghtby, County Clerk and ex-officion Clerk of the Board of Supervisors, County of Tehama, State of California
			By Deputy

RESOLUTION NO. \_\_\_\_\_