

RESOLUTION NO. _____

**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**

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 offered on a motion by Supervisor _____, seconded by Supervisor _____ and adopted by the following vote of the Board:

AYES:

NOES:

ABSENT OR NOT VOTING:

STATE OF CALIFORNIA)
) SS
COUNTY OF TEHAMA)

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 Resolution and Order adopted by the Board of Supervisors on the _____ day of _____, 2025.

Dated this _____ day of _____, 2025.

Sean Houghtby, County Clerk and ex-officio
Clerk of the Board of Supervisors, County of
Tehama, State of California

By _____
Deputy

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