
Council Bill Number: 111470

Ordinance Number: 118321

AN ORDINANCE amending Seattle Municipal Code Chapter 4.100 to authorize the City of Seattle as a condition of employment, to enter into salary reduction agreements with employees pursuant to Internal Revenue Code, 26 U.S.C. Sections 125 and 129, for purposes including but not limited to a dependent care assistance program.

Status: PASSED

Note: Defines graffiti as gross misdemeanor

Vote: 8-0

Date filed with the City Clerk: 1996/10/21

Date of Mayor's signature: 1996/10/15 ([about the signature date](#))

Date introduced/referred to committee: 1996/09/30

Committee: Personnel and Labor Policy

Sponsor: KRAABEL

Committee Recommendation: Pass

Index Terms: CHILD-CARE, EMPLOYEE-BENEFITS

Electronic Copy: [PDF scan of Ordinance No. 118321](#)

Reference: Amending: Ord 62662, 117401, 117183, 116951, 116955, 117169, 117408

Text:

AN ORDINANCE amending Seattle Municipal Code Chapter 4.100 to authorize the City of Seattle, as a condition of employment, to enter into salary reduction agreements with employees pursuant to Internal Revenue Code, 26 U.S.C. Sections 125 and 129, for purposes including but not limited to a dependent care assistance program.

WHEREAS, S.M.C. Chapter 4.100 authorizes salary reduction agreements between the City of Seattle and its employees, and Internal Revenue Code, 26 U.S.C. Sections 125 and 129 allow employees to select on a "before-tax basis" certain taxable and non-taxable benefits for purposes other than dependent care assistance; and

WHEREAS, expanding the existing program provides the opportunity for federal income tax savings to both employees and the City; Now therefore,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. S.M.C. Chapter 4.100 amended as follows:

4.100 Dependent Care Assistance Program Salary Reduction Agreements

4.100.010 Salary Reduction Agreements for dependent care assistance and other eligible expenses.

The City of Seattle, as a condition of employment, may enter into salary reduction agreements with employees pursuant to the Internal Revenue Code, 26 U.S.C. Sections 125 and 129, for the purpose of making it possible for employees to

select on a "before-tax basis" certain taxable and nontaxable benefits. The Mayor is authorized for and on behalf of the City to execute an agreement or agreements with labor organizations representing City employees to the extent necessary to implement ~~the program set forth in this section~~ any such program including but not limited to the Dependent Care Assistance Program for those City employees represented by local unions for purposes of collective bargaining. The City may at its discretion terminate any such program after prior notice to affected employees and labor organizations representing City employees for purposes of collective bargaining.

4.100.020 Plan, policies and administration.

The Personnel Department shall be responsible for developing a plan, policies and procedures to guide, implement, administer and monitor any such salary reduction program authorized in Section 4.100.010 of this chapter, ~~which shall be known as the "Dependent Care Assistance Program"~~ including but not limited to the Dependent Care Assistance Program.

Section 5. This ordinance shall take effect and be in force thirty (30) days from and after its approval by the Mayor, but if not approved and returned by the Mayor within ten (10) days after presentation, it shall take effect as provided by Municipal Code Section 1.04.020.

PASSED by the City Council of the City of Seattle this _____ day of _____, 1996, and signed by me in open session in authentication of its passage this _____ day of _____, 1996.

President _____ of the City Council

Approved by me this _____ day of _____, 1996.

Mayor

Filed by me this _____ day of _____, 1996.

City Clerk

(Seal)