



DEPENDENT CARE ASSISTANCE REIMBURSEMENT WORKSHEET

This worksheet will help you estimate your annual dependent care assistance costs. This list is not intended to be comprehensive but may be used as a guide. Please review the last section of this form for additional dependent care assistance expenses.

Table with 2 columns: QUALIFYING EXPENSE and ESTIMATED ANNUAL EXPENSE. Rows include: Amounts paid to a dependent care center (e.g., child day care), Amounts paid for dependent care services outside your home, Amounts paid for dependent care services inside your home, and summary rows for TOTAL DEPENDENT CARE ASSISTANCE, NUMBER OF PAY PERIODS, and AMOUNT OF REDUCTION PER PAY PERIOD (A/B).

The reimbursement (when aggregated with all other dependent care reimbursements received by you under the plan for a calendar year) may not exceed the least of the following limits:

- (a) \$5,000 (if you are head of household or married and file a joint return) or \$2,500 (if you are married and file a separate return)
(b) Your taxable compensation (after all compensation reduction arrangements)
(c) If you are married, your spouse's actual or deemed earned income

For purposes of (c) above, your spouse will be deemed to have earned income of \$200 (\$400 if you have two or more dependents described in paragraph 2 below), for each month in which your spouse is (i) physically or mentally incapable of caring for himself or herself, or (ii) a full-time student at an educational institution.

## QUALIFYING DEPENDENT CARE EXPENSES

Under the plan you will be reimbursed only for dependent care expenses meeting all of the following conditions:

1. The expenses are incurred for services rendered after the date of this election and during the plan year to which it applies.
2. Each individual for whom you incur the expenses is:
  - (i) a dependent under age 13 whom you are entitled to claim as a dependent (or a child or other dependent under age 13 whom you are supporting but are not entitled to claim as a dependent only because of a written declaration or decree of divorce) on your federal income tax return, or
  - (ii) a spouse or other tax dependent (or a child you are supporting but are not entitled to claim as a dependent only because of a written declaration or decree of divorce) who is physically or mentally incapable of caring for himself or herself.
3. The expenses are incurred for the care of a dependent described above, or for related household services, and are incurred to enable you to be gainfully employed.
4. If the expenses are incurred for services outside your household, they are incurred for the care of a dependent who is described in 2(i) above, or who regularly spends at least 8 hours per day in your household.
5. If the expenses are incurred for services provided by a dependent care center (i.e., a facility that provides care for more than six individuals not residing at the facility), the center complies with all applicable state and local laws and regulations.
6. The expenses are not paid or payable to a child of yours who is under age 19 at the end of the year in which the expenses are incurred.
7. The expenses are not paid or payable to an individual for whom you or your spouse is entitled to a personal tax exemption as a dependent.