



Dependent Care Reimbursement Accounts

Maximize your income by setting aside pre-tax dollars to offset the cost of necessary daycare expenses for eligible children or elderly dependents in order for you (and your spouse, if applicable) to continue to work.

How much should I contribute?

Use this worksheet to conservatively estimate your annual dependent care expenses. Any fund your account at the end of the Plan Year will be forfeited under IRS guidelines. Amounts exceed the calendar year limits established by your plan sponsor and the IRS.

CHILD CARE EXPENSES

Day Care Services	\$ _____
In-Home Care/Au Pair Services	\$ _____
Nursery & Preschool	\$ _____
After School Care	\$ _____
Summer Day Camps	\$ _____

ELDER CARE EXPENSES

Day Care Center Services	\$ _____
In-Home Care	\$ _____

TOTAL

Divide the total by the number of paychecks you will receive during the Plan Year and round to the nearest whole dollar.

PAY PERIOD PER CONTRIBUTION

If you are a new employee enrolling after the Plan Year begins, divide by the number of pay periods remaining in the plan year.

What supporting documentation is required?

Dependent Care documentation guidelines must show:

- The name of the dependent(s),
- The begin/end dates of the service
- The provider Tax ID Number for a health care facility OR Social Security Number for individual service providers
- The amount incurred
- A signature of the provider

The following items are not acceptable supporting documents:

- Copies of checks/cancelled checks (copies of cancelled checks are acceptable so long as both the front and back of the cancelled check are copied)
- Balance Forward Statements
- Credit Card Statements (cash register receipts and credit card receipts are acceptable, provided that they are detailed and the request form is itemized)
- Estimates for services to be performed

Important Items to Note:

- Incomplete requests for reimbursement will be returned unprocessed
- You may only be reimbursement for current/previous expenses (not future)
- Keep all original documentation for your records



Eligible Dependent Care Expenses

- Child Day Care Services
- In-Home Childcare/Au Pair Services
- Nursery & Preschool
- After School Care
- Summer Day Camp
- Elder Day Care Center Services
- Elder In-Home Care

For more in-depth information or clarification on elder care as a qualified expense, consult your tax advisor.

What is NOT eligible for reimbursement?

- Food, Clothing, Entertainment
- Education expenses for kindergarten or higher

What is the definition of a dependent?

- He/she must be your dependent,
- must be under the age of 13 when the care is provided, and
- for whom you can claim an exemption
- OR your spouse who was physically or mentally unable to care for him/herself.