

DEPENDENT CARE 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.

QUALIFYING EXPENSE	ESTIMATED ANNUAL EXPENSE
Amounts paid to a dependent care center (e.g., child day care)	<input style="width: 100%;" type="text"/>
Amounts paid for dependent care services outside your home	<input style="width: 100%;" type="text"/>
Amounts paid for dependent care services inside your home	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
TOTAL DEPENDENT CARE ASSISTANCE	<input style="width: 100%;" type="text"/> (A)
NUMBER OF PAY PERIODS	<input style="width: 100%;" type="text"/> (B)
AMOUNT OF REDUCTION PER PAY PERIOD (A/B)	<input style="width: 100%;" type="text"/> (C)

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)
 (A)
- b) Your taxable compensation (after all compensation reduction arrangements)
 (B)
- c) If you are married, your spouse's actual or deemed earned income
 (C)

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