

DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT 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)	\$ _____
Amounts paid for dependent care services outside your home	_____
Amounts paid for dependent care services inside your home	_____
_____	_____
_____	_____
_____	_____
TOTAL DEPENDENT CARE ASSISTANCE	\$ _____ (A)
NUMBER OF PAY PERIODS	_____ (B)
AMOUNT OF REDUCTION PER PAY PERIOD (A/B)	\$ _____ (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 \$250 (\$500 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.