

# Dependent Care FSA Worksheet



The Dependent Care FSA allows you to set aside pre-tax dollars to pay for daycare expenses for children under the age of 13 or for adult daycare for a disabled spouse or other disabled dependent.

Qualifying Expense	Estimated Annual Expense
Annual amount you expect to pay to for:	
Day Care Center	
Day Camp (summer or holiday)	
Before and/or After School or Extended Day Programs	
Custodial or Elderly Care	
In home care: Nanny or relative of participant	
Registration, application fees	
<b>TOTAL ESTIMATED ANNUAL EXPENSE</b>	
Number of Annual Paychecks	
Divide Total Estimated Annual Expense by Number of Annual Paychecks to determine per pay deduction	

## MAXIMUM ANNUAL ELECTION

- \$5,000 if you are married and file joint return or head of household
- \$2500 if you are married and file individually

## INCURRED EXPENSE

The expense is reimbursable as incurred, not as billed.

## ELIGIBILITY

- A dependent under age 13 whom you claim as a dependent on your annual tax return.
- A spouse or other tax dependent who is deemed by a licensed medical professional as physically or mentally incapable of providing care for themselves.

## REASON FOR EXPENSE

To allow you, the participant, to be gainfully employed.