

# Dependent Care FSA

## Worksheet 2026



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                                                           |                          |
| TOTAL ESTIMATED ANNUAL EXPENSE                                                           |                          |
| Number of Annual Paychecks                                                               |                          |
| Divide Total Estimated Annual Expense by Number of Annual Paychecks to determine per pay |                          |

### MAXIMUM ANNUAL ELECTION

- \$7,500 if you are married and file joint return or head of household
- \$3,750 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.