

DEPENDENT CARE REIMBURSEMENT WORKSHEET

Randolph College

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.

DESCRIPTION OF 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	\$
OTHER	\$
	\$
	\$
TOTAL DEPENDENT CARE ASSISTANCE	\$ (A)
NUMBER OF PAY PERIODS	\$ (B)
AMOUNT OF REDUCTION PER PAY (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:

\$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) \$
Your taxable compensation (after all compensation reduction arrangements)	b) \$
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 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.