# Dependent Care Claim

**Certification Form** 

Cafeteria Plan Advisors An Alera Group Company 120 Longwater Drive, Suite 102 Norwell, MA 02061 www.cpa125.com

PARTICIPANT'S SIGNATURE:



# Flexible Spending Account

Plan Year:

Email: info@cpa125.com Phone: 781-848-9848 FAX: 781-848-8477

| Employee Name:  |   |  | Employer:  |  |  |
|---|---|--|--|--|--|
| Mailing Address:  |   |  | SSN (Last four) XXX-XX-  |  |  |
| City, State, Zip:   |   |  | Participant Phone:   |  |  |
| Check if New Address  |   |  | Email:   |  |  |
| Eligible Dependents:  The dependent care expenses must be employment related.  -Must be under age 13  -Reside with Participant  Dependent Information:  |   |  | ted. Dependents eligible for FSA funding: -Physically or mentally incapacitated -Qualify as Dependent under IRS code section 151(c) -Earn less than \$3800 per year unless qualifying child  |  |  |
| Dependent Name  | Relationship  | Date of Birth  | Dependent Name   | Relationship   | Date of Birth  |
|   |   |  |  |  |  |
| Day Care Facility or Individual who provides care:  Name:  Address:  Corporate or Individual Tax ID (Required):   |   |  | Name:  Address:  Corporate or Individual Tax ID(Required):   |  |  |
| Claim Amount: \$  |   | _  | Dates of Service:  | <u> </u>   |  |
| Programs." I have not been, a plan, or other programs offere for income tax purposes sincundersigned reaffirms that al continue to be met at the timpenalties on ineligible expense the submitted expenses. It is read to the period of the submitted expenses. | and will not be reined by my, or my spell am requesting leligibility criteriane these dependeres processed throughy responsibility topove, and, if applications | nbursed for these of<br>ouses, employer. I<br>reimbursement w<br>set forth by the IR<br>nt care expenses w<br>gh the dependent of<br>retain ALL receipts | es that qualify under IRC sect expenses by any source, include understand these expenses maith funds deducted from my case, found on the reverse side of vere incurred. I acknowledge to care plan. I, and only I, am respose. I hereby authorize Cafeteria I authorization provided to Case | tion 129 "Depender<br>ling, but not limited<br>ay no longer be clain<br>compensation on a<br>of this form and at<br>hat I am solely liabl<br>onsible for the accur | nt Care Assistance to, insurance, this med as deductions pre-tax basis. The www.cpa125.com, le for any taxes or racy and validity of preimburse me for |

DATE:

### Please return only the first page of the claim form to Cafeteria Plan Advisors, Inc.

Section 125 Dependent Care Eligibility Worksheet

# Yes No Married (as defined by IRS)? If married, is your spouse employed? If married, do you file a joint tax return? If married, does your spouse have a Dependent Care Plan?

- ✓ If your spouse is not employed and is not actively seeking employment, you are not eligible for the Dependent Care plan unless he or she is a full-time student or is disabled.
- ✓ If your spouse has a dependent care plan, your combined election may not exceed \$5,000

Disabled and unable to care for self/children

- ✓ Funds not claimed for will be forfeited or otherwise handled in accordance with the plan document and the current IRS regulation.
- ✓ IRS form 2441 should be filed with your tax form 1040 when dependent care has been deducted from your pay. The Dependent Care deduction should be shown in box 10 of the W2 form from your employer.

## **Dependent Care Reimbursement Plan Guidelines**

Employer provided dependent care assistance is tax-free only if the following conditions are met:

- 1. Each individual for whom you receive dependent care assistance is;
  - a. A dependent under the age of 13 whom you are entitled to claim as a dependent on your tax return, or
  - b. A spouse or other tax dependent who is physically or mentally incapable of caring for him or herself.
- 2. The dependent care assistance is provided for the care of a dependent described above or for the related household service and is incurred to enable you to be gainfully employed.
- 3. If the dependent care services are provided outside your household, they are incurred for the care of a dependent who is described in 1.a) above or who regularly spends at least 8 hours per day in your household.
- 4. If the dependent care is provided by a dependent care center (i.e. a facility that provides care for more than 6 individuals not residing at the facility) the center complies with all applicable state and local laws and regulations.
- 5. If the services are provided by a camp, the dependent does not stay overnight at the camp.
- 6. Payment for the services are not made to a child of yours who is under the age of 19 at the end of the year for which the expenses are incurred or to an individual for whom you or your spouse is entitled to a personal tax exemption as a dependent.
- 7. The reimbursement (or fair market value of the dependent care expenses) are provided for the applicable year and may not exceed the least of the following limits:
  - a. \$5000 (\$2500 if you are married and do not file a joint tax return for the year).
  - b. Your taxable compensation (after any reductions under the 401(k) plan, dependent care assistance plan and medical/dental plans).
  - c. If you are married, your spouse's actual deemed earned income.
- \*For purposes of 7.a) above, if two employees are married to each other and file a joint tax return, a single \$5000 limit applies to both spouses together. For purposes of 7.c) above, your spouse will be deemed to have earned income of \$200 (\$400 if you have 2 or more dependents described in paragraph 1) above, for each month in which your spouse is: physically or mentally incapable of caring for him or herself or a full time student at an educational institution. For all purposes of paragraph 7) above, certain separated spouses are not treated as married.
- 8. You must report to the IRS on your tax return the name, address and social security number (or other tax payer identification number, if required) of any dependent care service provider who provides services to you during the relevant calendar year).
- 9. If your Dependent Care needs experience a qualifying change during the plan year, you may make election changes within 30 days of the qualifying change.
- 10. Participation in the Dependent Care Spending Account will limit your reporting on your IRS taxes.
- 11. If you elected and were reimbursed more than your dependent care costs, you may need to report the difference on your taxes. It is suggested you contact a Tax Advisor.
- 12. All claims must be submitted within 90 days after the plan year ends or your termination date.