



RESEARCH FOUNDATION FOR MENTAL HYGIENE, INC.

Dependent Care Expense Reimbursement Certification of Eligibility



EMPLOYEE NAME: _____ SOCIAL SECURITY NO. _____

In order to qualify for the Dependent Care Expense Reimbursement under the FLEX Plan, you must meet the following Internal Revenue Service requirements:

- You have a dependent who qualifies for dependent care services.** A qualifying dependent is defined as an individual who can be claimed as a dependent on your federal income tax return and is:
 - a dependent of the taxpayer who is under the age of 13 and with respect to whom the taxpayer is entitled to a deduction under section 151(c),
 - a dependent of the taxpayer who is physically or mentally incapable of caring for himself,
 - the spouse of the taxpayer, if he is physically or mentally incapable of caring for himself.
- You regularly have expenses for care of this qualifying dependent(s) which enable you and your spouse (if you're married) to remain gainfully employed.** Expenses which qualify for reimbursement include:
 - care of a dependent in your home, including household services (such as maid's or cook's services) if they are related to the care of the dependent;
 - care outside of your home, if the dependent regularly spends at least eight hours per day in your household, or is under 13 years of age; or
 - care in a Qualified Dependent Care Center.

A Qualified Dependent Care Center is a place that provides care for six or more persons (other than persons who live there); receives a fee, payment or grant for providing such services; and complies with the laws and regulations of the state where it is located.

Dependent care expenses which do not qualify for reimbursement include amounts:

- paid to your spouse or one of your dependents;
- paid to your child who is under the age of 19;
- paid for the care of a dependent, invalid parent in a convalescent nursing home;
- in excess of \$5,000, the maximum allowed by the IRS. If you are married and filing separately, the maximum is \$2,500; or,
- in excess of your annual earned income, or your spouse's annual earned income, whichever is lower. If your spouse is a full-time college student or incapable of caring for himself or herself, you may be reimbursed for a maximum of:
 - ✓ \$250 per month, if care is provided for one dependent; and,
 - ✓ \$500 per month, if care is provided for two or more dependents
- claimed as a credit on your income tax return. The income tax credit is reduced by dependent care expenses reimbursed to you under this plan.

3. You must provide the IRS with the name, address and taxpayer identification number of your dependent care provider.

List below the dependent(s) for whom expenses are claimed.

NAME	DOB	NAME	DOB

- Dependent care will be provided in (check one): your home a Qualified day care center other _____
- If care is provided at a day care center, do you certify that the center complies with all applicable state laws and provides care for at least seven individuals? Yes No
- If care is provided outside your home, do you certify that the dependent spends at least 8 hours a day in your home? Yes No
- What is the relationship to you of the person providing dependent care services? _____
- If such services are provided by your child, state his/her age: _____
- Does spouse's annual earned income exceed the amount of dependent care expenses claimed? Yes No. If no, state amount \$_____.
- If spouse is not employed, check if he/she is unable to care for himself/herself a full-time college student for at least 5 months per year.

I hereby certify that I have read and understand the above restrictions related to Dependent Care Expense Reimbursement and that I qualify for benefits under the FLEX Plan. I further agree to notify my employer immediately in writing if any of the information provided on this form changes.

Date: _____ Employee Signature: **X** _____