



Fax or mail this completed form to P&A Group.
Toll free fax: (877) 855-7105 Mailing Address:
17 Court Street Suite 500 Buffalo, NY 14202

DEPENDENT CARE DOCUMENTATION FORM

EMPLOYER NAME:

EMPLOYEE NAME:

NAME OF CHILD(REN): DEPENDENTS REQUIRING CARE:

	DATE OF BIRTH	/	/
	DATE OF BIRTH	/	/
	DATE OF BIRTH	/	/

NAME OF CARE PROVIDER:

PLEASE NOTE: A stipulation imposed by the IRS is that the service provider must be over 18 years of age and cannot be an individual for whom a personal tax exemption may be claimed.

ADDRESS OF PROVIDER:

TAXPAYER I.D. # -

RELATIONSHIP TO EMPLOYEE (IF ANY):

SPOUSE'S NAME: SPOUSE'S EMPLOYER:

DOES YOUR SPOUSE MAKE MORE THAN THE AMOUNT YOU WISH TO WITHHOLD FOR DAYCARE? ☐ Yes ☐ No

YOU MAY NOT WITHHOLD MORE THAN YOUR SPOUSE'S ANNUAL EARNED INCOME.

IF SPOUSE IS NOT EMPLOYED HE/SHE IS: INCAPACITATED OR A FULL-TIME STUDENT?

- Once this information is on file with P&A Group, Inc., receipts including dates of service will suffice for reimbursement.
- This information MUST be provided every plan year that you participate.
- Any changes during the year should be reported to P&A immediately.
- See back of form for dependent care account guidelines.

SIGN UP FOR DIRECT DEPOSIT TO RECEIVE REIMBURSEMENT FASTER!!

EMPLOYEE SIGNATURE:

DATE: / /

DEPENDENT CARE GUIDELINES

WHO IS A QUALIFYING DEPENDENT FOR PURPOSES OF A DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT?

Dependent care expenses must be provided to qualified persons. A qualified person is defined as any of the following:

1. A dependent under age 13:
 - (a) he or she has the same principal residence as you for more than half the year
 - (b) he or she is your child or step-child (by foster or adoption), foster child, sibling or step-sibling, or a descent of one of them and;
 - (c) he or she does not provide more than half of his or her own support for the year.
2. A spouse who is physically or mentally unable to care for himself or herself.
3. A dependent that is unable to care for him or her and who qualifies as a dependent for income tax purposes.
4. If the qualifying person is not under age 13, dependent care expenses incurred outside the home can be reimbursed only if the qualifying person regularly spends at least 8 hours a day in the employee's household.

WHAT EXPENDITURES ARE ELIGIBLE FOR REIMBURSEMENT UNDER DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS?

Eligible expenses are defined as those that enable the participant and the participant's spouse to work or to look for work.

They include the following:

1. Childcare centers that care for six or more children and that meet the IRS's definition of a qualified day care center;
2. Caregivers for a disabled spouse or dependent who lives with the participant;
3. Babysitters;
4. Nursery schools; and
5. Household expenses provided that a portion of these expenses is incurred to ensure a qualifying dependent's well being and protection.

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ARE THERE CERTAIN CIRCUMSTANCES UNDER WHICH AN EMPLOYEE'S SPOUSE IS TREATED AS IF HE OR SHE IS WORKING EVEN THOUGH THE SPOUSE IS NOT EMPLOYED?

Yes. If an employee's spouse is a full-time student or is physically or mentally not capable of self-care, he or she is treated as if working.

A spouse is a full-time student if he or she is enrolled at and attends a school for the number of hours or classes that the school considers full time. The spouse must have been a student for some part of each of five calendar months during the year.

WHAT EXPENDITURES ARE PROHIBITED FOR REIMBURSEMENT UNDER DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS?

Expenditures that are prohibited for reimbursement include the following:

1. Babysitting for social events;
2. Educational expenses;
3. Charges for overnight camp; and
4. Expenses that the participant will take as a child care tax credit on his income tax return.

IS THERE A MAXIMUM AMOUNT OF EXPENSE THAT MAY BE REIMBURSED BY A DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT?

Yes. The maximum annual contribution is \$5,000 (\$2,500 for married participants filing a separate income tax return), but no more than the lesser of the earned income of the employee or his spouse. If your spouse is a full-time student or incapacitated the maximum annual election is \$3,000 for one child or \$5,000 for two or more children. (Amounts subject to change due to IRS guidelines)

MUST AN EMPLOYEE PROVIDE ANY INFORMATION REGARDING THE DEPENDENT CARE SERVICE PROVIDER ON HIS INCOME TAX RETURN?

Yes. The employee must provide the name, address, and taxpayer identification number of the person performing the services on the income tax return filed for the year in which the services were performed. If the service provider is a tax-exempt organization, its name and address must be provided on the employee's tax return. If the preceding information is not provided, the tax exclusion can be maintained if the employee demonstrates to the IRS that the employee exercised due diligence in trying to obtain the information. The employee may demonstrate the exercise of due diligence by furnishing a copy of the service provider's driver's license or Social Security card.