

Flexible Benefits Plan

Certificate of Qualifying Dependent Care Expenses

By signing and submitting a Reimbursement Request for dependent care expenses, you are certifying that the expenses for which you request reimbursement meet *all* of the following conditions:

Capitalized terms used in this form have the same meanings described in the Plan.

- Each Dependent for whom you incur the expense must be a Qualifying Individual - he or she must be:
 - A person under age 13 who is your “qualifying child” under the Code [generally, the person must: (1) have the same principal abode as you for more than ½ the year; (2) be your child or step-child [by blood or adoption], foster child, sibling or stepsibling [or a descendant of one of them]; and, (3) not provide more than ½ his/her own support for the year], or
 - Your spouse or a person who is your Dependent under federal tax law, but only if he/she is physically or mentally incapable of self-care and has the same principal place of abode as you for more than ½ the year.Under a special rule for children of divorced or legally separated parents, a child is a Qualifying Individual with respect to the custodial parent, even if that parent is not entitled to claim the dependency exemption for the child.
- The expenses are incurred for services rendered after the date of your Election to participate in the Dependent Care Flexible Spending Account and during the Plan Year to which the election applies.
- The expenses are incurred to enable you (and your spouse, if you are married) to be gainfully employed, which generally means working or looking for work. The exception: if your spouse is not working or looking for work when the expenses are incurred, he or she must be a full-time student or physically or mentally incapable of self-care.
- The expenses are incurred for the care of a Qualifying Individual, or for household services attributable in part to the care of a Qualifying Individual.
- If the expenses are incurred for services that are outside your household for the care of a Qualifying Individual other than a person under age 13 who is your qualifying child, then that person must regularly spend at least 8 hours per day in your household.
- If the expenses are incurred for services provided by a dependent care center (that is, 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.
- The person who provided care was not your spouse or a person for whom you are entitled to a personal exemption under Section 151(c) of the Internal Revenue Code. If your child provided the care, he or she must be age 19 or older at the end of the year in which the expenses are incurred.
- The expenses are not paid for services outside your household at a camp where the Dependent stays overnight.
- The reimbursement will not exceed the balance in your Dependent Care Flexible Spending Account. In addition, no reimbursement will be made to the extent that such reimbursement, when combined with the total amount of reimbursement made for the Plan Year, would exceed the applicable statutory limit. Your applicable statutory limit is the smallest of the following amounts:
 - Your Earned Income for the calendar year (after your salary reductions under the Plan);
 - The Earned Income of your spouse for the calendar year (your spouse will be deemed to have Earned Income of \$250 (\$500 if you have 2 or more Qualifying Individuals), for each month in which your spouse is either physically or mentally incapable of self-care or a full-time student; or,
 - Either \$5,000 or \$2,500 for the calendar year, depending on your marital and tax filing status.