

DEPENDENT CARE EXPENSES

Dependent care expenses are eligible for reimbursement if they meet the following criteria:

- The annual amount submitted for reimbursement does not exceed the lesser of your income or your spouse's income.
- The expenses are necessary to enable you to work.
- Your dependent is under age 13 or physically or mentally incapable of caring for himself or herself.
- Your dependent is eligible to be claimed as a dependent on your Federal Income Tax Return.
- Your payments are not made to a person you claim as a dependent.
- -If the services are provided by a dependent care center that provides care for more than six individuals (other than a resident of the facility), the center must comply with all state and local laws.

Note: When filing your Federal Income Tax Return you will be required to supply the name, address and taxpayer identification number of the dependent care provider.

3/00