



ebs FLEXIBLE SPENDING ACCOUNT (FSA)

DEPENDENT CARE REIMBURSEMENT

Dependent Care Reimbursement permits you to be reimbursed, on a pre-tax basis, for the costs of child care expenses (the child must be under 13 years of age), certain school expenses (e.g. nursery school) or for the care of an incapacitated spouse or dependent when those services make it possible for you (and your spouse) to work. To be eligible to use this account, you must be at work during the time your eligible dependents are receiving the care.

You qualify to use this account if you are gainfully employed and:

- You are a single parent
- You have a working spouse; or
- Your spouse is a full-time student for at least five months during the year while you are working or
- Your spouse is disabled and unable to provide for his or her own care.

Expenses will be eligible for reimbursement if the services would be considered an eligible credit under the Internal Revenue Code.

Expenses may be reimbursed for services provided:

Inside or outside your home by anyone *other than*:

- 1 your spouse
- 2 someone who is your dependent for income tax purposes,
- 3 one of your children under age 19; or

In a dependent care center or a child care center (if the center cares for more than six children, it must comply with all applicable state and local regulations;) or

By a housekeeper whose services include, in part providing care for an eligible dependent; or
Day camp expenses (overnight camp is not eligible)

A taxpayer must provide the name address and taxpayer identification number of the dependent care provider. If the provider is exempt from federal income taxation under Code Section 501© 3, the taxpayer is not required to report this number.

You must decide during your enrollment period how much you want to set aside for dependent care assistance on a pre-tax basis. This amount cannot be changed during the year unless you have a change on account of and consistent with a change in family status such as:

- Marriage
- Divorce
- Death of a spouse or child
- Birth or adoption of a child
- Significant change in your spouse's employment status
- Significant change in the cost of the daycare