



**RENSELAER POLYTECHNIC INSTITUTE**  
**Rensselaer Polytechnic Institute Employee Benefit Plan**  
**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:

1. **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.
2. **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:
  - ✓ \$200 per month, if care is provided for one dependent; and,
  - ✓ \$400 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	AGE	NAME	AGE

- 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** \_\_\_\_\_