

Dependent Care (Daycare) Flexible Spending Account	
Minimum and Maximum Elections	<p>If you and your spouse file separate tax returns: Minimum \$100, Maximum \$2,500</p> <p>If you and your spouse file joint tax returns: Minimum \$100, Maximum \$5,000</p> <ul style="list-style-type: none"> • Your annual election amount will be divided by the number of remaining paychecks for the year (1/1 – 12/31) and deducted on a pretax basis. • Deductions are taken each check (12 times for those paid monthly or 26 times for those paid biweekly). • The IRS maximum contribution is \$5,000 per family per year for Dependent Care.
Eligible out-of pocket expenses	<p>Expenses for a day care provider, before or after-school provider, or elder-care program while you or your spouse work or look for work, or while your spouse attends school full time.</p> <p><i>Note: Overnight camps and Kindergarten expenses are not reimbursable.</i></p>
Whose expenses are eligible?	<ul style="list-style-type: none"> • Children younger than age 13 who live with you • Disabled spouse or dependent incapable of self-care • Day care expenses must be for a dependent you claim on your federal income tax return. The provider of the child care must be someone you or your spouse could not claim as a dependent. If the provider was your child, then he or she must have been age 19 or older by the end of the year.
Dependent Care Rules	<ul style="list-style-type: none"> • This is a pay to balance account, which means you can only be reimbursed up to the current balance you have in your account. You must have a qualifying event to change this election mid-year.
Plan year	<ul style="list-style-type: none"> • The plan year ends on December 31. Your dependent care expenses must be incurred by this date.
Last Day to Submit for Reimbursement	<ul style="list-style-type: none"> • May 31 of the following plan year is the final day to submit receipts to HealthPartners for reimbursement.
Further information	<ul style="list-style-type: none"> • Visit healthpartners.com/park for further details or contact HealthPartners Member Services at 952-883-5878 or 855-865-7648.