

Internal Services Agency
Department of Personnel Services
Employee Benefits Office



Terry Schutten, County Executive
Mark Norris, Agency Administrator
David Devine, Department Director

County of Sacramento

Dependent Care Reimbursement Account

Worksheet

The Dependent Care Reimbursement Account may be used to pay for dependent care services which allow you (and your spouse, if married) to work, look for work, or go to school full time. Your dependent must be under the age of thirteen (13), or over the age of 13 if the dependent physically or mentally incapable of caring for himself/herself, and be claimed as a deduction on your Federal income taxes. The maximum amount you may elect is \$5,000 per calendar year if you are married and filing a joint return (or \$2,500 if you are married filing separate tax returns). In the case of divorced parents, the child must qualify as a custodial parent's dependent. The maximum reimbursement you can claim will be your annual earned income, or your spouse's annual earned income, if less than yours. If your spouse is a full-time student or is physically or mentally incapable of caring for him or herself, or medically disabled, he or she shall be deemed to have an annual earned income of \$3,000 if you have one dependent and \$6,000 if you have two or more dependents.

Estimated Dependent Care Expenses:

January	\$ _____
February	\$ _____
March	\$ _____
April	\$ _____
May	\$ _____
June	\$ _____
July	\$ _____
August	\$ _____
September	\$ _____
October	\$ _____
November	\$ _____
December	\$ _____
TOTAL	\$ _____
Per Pay Period Amount (Total / 24 pay period)	\$ _____

In calculating your deduction amount please take into consideration that you should not claim non-work related expenses. Such as expenses that are incurred when you (or your spouse, if married) miss work due to illness, vacation, or paid holidays.