

DEPENDENT CARE REIMBURSEMENT ACCOUNT (DCRA) IMPORTANT CONSIDERATIONS

- The College will provide a Dependent Care Subsidy if you make a minimum contribution of \$100 to the Dependent Care Reimbursement Account (DCRA).
- You must complete the Dependent Care Subsidy Enrollment Form and include a copy of your 2012 income tax return to verify family income under 60,000. If not, you will be enrolled in the 60,000 and higher bracket (see Dependent Care Subsidy Enrollment form).
- The maximum contribution you can make to a DCRA is \$5,000 (less any College Dependent Care Subsidy).
- The DCRA allows you to save taxes by paying for qualified child/adult care expenses with before-tax dollars. Due to tax savings IRS requires any unused contributions to be forfeited
- Note the DCRA does not reimburse you for any **health care expenses** of your dependents (health expenses are claimed through a Healthcare Reimbursement Account).
- You can receive reimbursement only up to the amount deposited in your account at any point within the year.
- Eligible expenses are those for care of children under the age of 13 that you claim on your income tax return or dependent (adult/child) who is incapable of self care – provided the care is necessary for you to work or attend school.
- Examples of eligible expenses include:
 - Fees for day care provided by individuals or a day care center inside or outside your home;
 - Costs for a nursery school or day camp;
 - IRS Publication 503 has a complete list of eligible expenses.

DEPENDENT CARE SUBSIDY ENROLLMENT FORM

2012 Household Income	0 to 30,000	30,001 to 45,000	45,001 to 60,000	60,001 and over
1st Dependent Child	\$1,300	\$1,040	\$780	\$520
2nd Dependent Child	\$2,340	\$1,872	\$1,404	\$936
3rd Dependent Child	\$3,120	\$2,496	\$1,872	\$1,248
4th Dependent Child	\$3,640	\$2,912	\$2,184	\$1,456
5th Dependent Child (maximum)	\$3,900	\$3,120	\$2,340	\$1,560

Please compare the subsidy chart and your election on the Bates Benefits Enrollment Form (subsidies are prorated for $\frac{3}{4}$ and $\frac{1}{2}$ time benefit eligible employees). The total subsidy received and the amount you contribute to the DCRA cannot exceed the maximum allowed by law; \$5,000 per year for single, head of household, and married couples filing a joint return, or \$2,500 for married couples filing separate returns.

Name of Bates Employee (Please Print)

Bates ID Number

Dependents Qualifying for Subsidy

1. _____

Full Name	Relationship	Date of Birth
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2. _____

Full Name	Relationship	Date of Birth
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3. _____

Full Name	Relationship	Date of Birth
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4. _____

Full Name	Relationship	Date of Birth
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5. _____

Full Name	Relationship	Date of Birth
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I understand that any subsidies will be governed and administered by the regulations that apply to dependent care reimbursement accounts. This enrollment form must be submitted along with a copy of the first page of your 2012 tax return for income verification. If you do not provide this information, your subsidy will be based on the highest income bracket on the chart.

SIGNATURE: _____ **DATE:** _____
