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# PEHP FLEX\$

## Salary Reduction Agreement

### Day Care 2021

Name (First, Middle, Last)	PEHP ID #	Plan Year
Home Address	City	State Zip
Email Address	Employer	
		Daytime Phone

### Midyear change under American Rescue Plan Act 2021

<b>Dependent Day Care (DCA) deductions must not exceed \$10,500 for calendar year 2021 (\$5,250 for married filing separately)</b> Please verify the amounts withheld year to date before making election changes.	
<b>DCA Per Pay Period Deduction – Form received date to 6/30/21</b>	\$ _____
<b>DCA Per Pay Period Deduction – 7/1/21-12/31/21</b>	\$ _____
<b>DCA Per Pay Period Deduction – 1/1/22-6/30/22</b>	\$ _____

### Eligibility | You must re-enroll in FLEX\$ each year.

Day care expenses for dependent children are subject to requirements and limitations of Internal Revenue Code Section 125:

- » Your dependent day care expenses must be incurred to allow you and your spouse (if applicable) to work or to look for work. It cannot be used for babysitting expenses for social events.
- » If your child provided the care, he or she must have been age 19 or older by the end of 2021, he or she cannot be claimed as a dependent as defined by publication 503.
- » You may not use a dependent day care account for the following: elementary school, secondary schools, summer schools, tuition, sport/dance classes, overnight camps and education classes.
- » You cannot claim a tax credit on your income taxes for dependent day care expenses reimbursed through your FLEX\$™ account. Consult your tax advisor to determine which is best for you.
- » You cannot include any expense that is excluded by federal regulations including but not limited to food, clothing, or educational services unless these services are minimal or insignificant and inseparable from the portion of the expense that is for care, or for the individual's well-being and protection.

#### Dependent Eligibility

An eligible dependent is someone who falls into one of the following categories:

- › Your eligible dependent under age 13
- › Your spouse, dependent and/or qualifying relative who is physically or mentally not able to care for himself or herself

#### Dependent Day Care Expenses

Eligible expenses include, but are not limited to, the following:

- › Wages paid to a qualified dependent day care provider for services inside or outside of your home.
- › Employer taxes paid on the wages of a dependent day care provider.
- › Costs of before- or after-school care, but only for the portion that is for care and not for education.

Before signing, read eligibility rules in the section above. You may be asked to provide additional information and/or documentation. **Please note:** It is the employee's responsibility to notify PEHP within **60 days of any changes** effecting coverage and/or dependent eligibility (e.g., birth, marriage, divorce, etc.).

I represent that all information is true and correct. I understand and agree that any false information I provide on this form may, at PEHP's sole discretion, result in a limitation or termination of my coverage. By signing below, I hereby certify that any expenses submitted are eligible expenses under Section 125(a) of the Internal Revenue Code and IRS publication 503; and agree to the terms and conditions in the PEHP Master Policy.

I understand that I must submit a claim and appropriate documentation for Dependent Care expenses before I can be reimbursed.

I hereby authorize my employer to reduce my earnings by the amount stated above for deposit into my Dependent Care Flexible Spending Account and to make this money available to me for the reimbursement of dependent care out-of-pocket expenses as appropriate. I understand that I will forfeit any unused balance in my account at the end of the Plan Year. I also understand that I cannot change my plan participation during the Plan Year unless I have a change in family status, as defined in the Regulations under Internal Revenue Code Section 125.

_____ Employee Signature	_____ Date	_____ PEHP Approval
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Consult your tax advisor for any tax advice concerning your day care plan.