

Dependent Care Reimbursement Plan

What is the Plan?	A Dependent Care Assistance Account is a pre-tax savings account that allows an eligible employee to defer a portion of his/her salary to pay for qualified dependent care expenses including day care centers, nursery schools, etc.						
Why Enroll in the Plan?	The Plan provides you the option to pay for eligible dependent care expenses with pre-tax dollars. Employees reduce their taxable income by making contributions to the Plan. The tax savings can be significant, as you can opt to contribute up to \$5,000 annually for dependent care expenses or \$2,500 if married and filing a separate tax return.						
Effective Date	<p>The effective date for the Dependent Care Reimbursement for full-time associates is the first of the month following 30 days of employment.</p> <p>Open Enrollment is an opportunity each year for full-time associates to join our Dependent Care Reimbursement Plan. Open enrollment is held each year in December with a January 1 effective date.</p>						
Budget Carefully	It is important to determine the annual amount you will be contributing carefully, because you may only revoke or modify your contribution during the year if you experience a change in your family or employment status. In addition, any unclaimed balance in the account at year-end (March) will be forfeited! Eligible expenses can be reimbursed if they are incurred after your effective date and prior to the end of the calendar year. Advantage Technical Resourcing has also adopted the 2½ month rule. Associates can incur expenses through March 15th. You may continue to submit claims for reimbursement up until March 31st of the calendar year.						
Determining Your Weekly Deduction	<p>The following steps should be followed in determining your weekly deduction amount:</p> <table border="1" data-bbox="475 1356 1430 1766"> <thead> <tr> <th data-bbox="475 1356 678 1430">Step</th> <th data-bbox="678 1356 1430 1430">Action</th> </tr> </thead> <tbody> <tr> <td data-bbox="475 1430 678 1503">1</td> <td data-bbox="678 1430 1430 1503">Determine your annual dependent care expenses.</td> </tr> <tr> <td data-bbox="475 1503 678 1766">2</td> <td data-bbox="678 1503 1430 1766"> Decide how much to contribute based on what your annual dependent care expenses are (maximum is \$5,000). <ul style="list-style-type: none"> • This amount is divided by the number of remaining pay periods in the year and withheld from your paycheck on a pre-tax basis. • The money is then deposited into a holding account. </td> </tr> </tbody> </table> <p><i>Example: If you enroll for July 1 and wish to contribute \$1,000, the \$1,000 will be divided by the remaining 26 pay periods and a total of \$38.46 will be deducted each week from your paycheck on a pre-tax basis.</i></p>	Step	Action	1	Determine your annual dependent care expenses.	2	Decide how much to contribute based on what your annual dependent care expenses are (maximum is \$5,000). <ul style="list-style-type: none"> • This amount is divided by the number of remaining pay periods in the year and withheld from your paycheck on a pre-tax basis. • The money is then deposited into a holding account.
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How to Enroll

Please fill out the enrollment form on the next page and send to the address below. Once your enrollment is complete you will receive an Enrollment Welcome Kit which includes:

- a summary overview of the Plan
- reimbursement forms
- confirmation of your enrollment

**Enrollment
Deadline**

Enrollment forms must be returned to the Human Resources Department, Advantage Technical Resourcing, 888 Washington Street, P.O. Box 9100, Dedham, MA, 02027-9100, no later than **two weeks from your hire date**. **If you choose not to sign up at your date of hire you will not be eligible to enroll until the next open enrollment period.**

If you have any questions regarding this plan, please contact the Benefits Department at Advantage Technical Resourcing by calling 800-588-0707.