**Section 2110.330 Maximum Dependent Care Assistance**

a) The maximum amount for which the Participant may be reimbursed under this Plan during the Plan Year shall be the least of:

1) the Participant's taxable Compensation for the Plan Year,

2) the actual taxable or deemed Compensation of the Participant's Spouse for the Plan Year, or

3) $5,000.

b) The combined maximum for a Participant and Spouse who are both participating in plans of this type is $5,000.

c) The maximum for a married Participant filing a separate return is $2,500.

d) The Pay Period maximum is the annual maximum divided by the number of Pay Periods in the Plan Year. This Pay Period maximum cannot be exceeded even if there is a Change in Family Status.

e) Any amount reimbursed under this Plan during the tax year reduces, dollar for dollar, the amount of expenses eligible for the dependent care credit on the Participant's federal income tax form.

f) A Spouse shall be deemed to have Compensation of $250 per month if the Participant has one Dependent and $416.66 per month if the Participant has two or more Dependents if the Spouse is:

1) a student at an educational institution, or

2) is physically or mentally incapable or caring for himself or herself.

g) A Participant shall be considered married for the whole Plan Year if the Participant is married during the Plan Year.

h) A Participant shall be considered single if he or she is divorced from the Spouse at the close of the Plan Year.

(Source: Amended at 31 Ill. Reg. 352, effective December 28, 2006)