

# Benzie County Central Schools

## Dependent Care Reimbursement Account

(DCRA)

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Last Name

First Name

| Tax Filing Status                | 2026<br>Maximum Deposit |
|----------------------------------|-------------------------|
| Married Filing Jointly or Single | \$ 7,500.00             |
| Married Filing Separately        | \$ 3,750.00             |

I hereby elect to participate in the DCRA. I elect to contribute \$\_\_\_\_\_ for the 2026 plan year.

I agree that my compensation will be reduced by the amount I have elected under the Dependent Care Program, continuing for each pay period until this agreement is amended or terminated for the current plan year.

I understand that my election is for the 2026 plan year beginning January 1 and ending December 31. My deduction per pay period is my annual election divided by the number of pay period in the Plan Year.

I understand that the maximums elected are dependent on my tax filing status and it is my responsibility to ensure that my annual election is within my tax filing limits.

I understand that I cannot change or revoke any of these elections before January 1 of the next plan year, unless I experience a Qualified Life Event (e.g. marriage, divorce, birth or adoption of a child, death of a spouse or child, termination or commencement of employment by my spouse or other such events allowed under the Internal Revenue Code) and the election change is caused by and consistent with the Qualifying Life Event.

I understand that any unspent funds in my DCRA at the end of the Plan Year (December 31) will be forfeited.

I understand that if I wish to continue in the DCRA, I must make an election each year. My election will not carry over from one plan year to the next.

Deduction will be divided by either 21 or 26 pays dependent on the pay schedule of the enrollee. Deposits will be made into the designated BCCSD Honor Bank Dependent Care bank account.

Reimbursements will be made by check on the next check run after receipt of valid dependent care receipts.

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Signature

Date

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BCCSD Agent

Date