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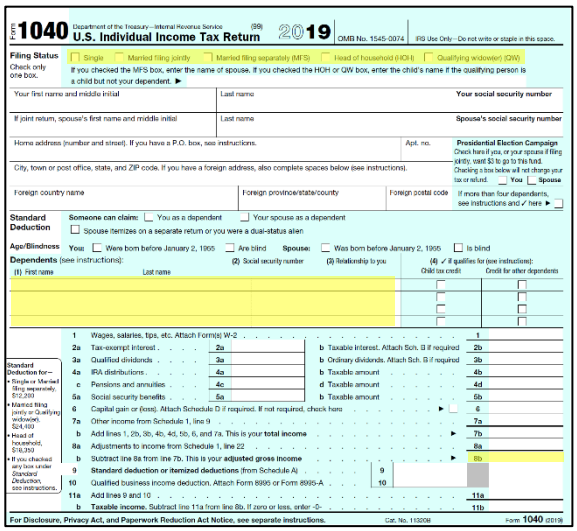
Northwestern

Dependent Care FSA University Match Application

Faculty and staff who participate in the Dependent Care Flexible Spending Account and have a family adjusted gross income up to $150,000 can apply for reimbursement by completing this Dependent Care University Match application and submitting their Form 1040 from the previous tax year. Form 1040 **must** outline the dependents you claim and clearly state your family adjusted gross income (Line 8b). You may redact information such as SSN, DOB, etc. for purposes of submitting your taxes. An example of a form 1040 is provided here with the sections we review highlighted in yellow. Other versions of Form 1040, such as Form 1040A, are also accepted and will be formatted differently than the example here, but the same information must still be listed.



Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2019** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status — Check only one box. Single; Married filing jointly; Married filing separately (MFS); Head of household (HOH); Qualifying widow(er) (QW)

If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial | Last name | Your social security number

If joint return, spouse's first name and middle initial | Last name | Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. | Apt. no. | Presidential Election Campaign — Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Foreign country name | Foreign province/state/county | Foreign postal code | If more than four dependents, see instructions and ✓ here ▶

Standard Deduction — Someone can claim: You as a dependent; Your spouse as a dependent; Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness — You: Were born before January 2, 1955; Are blind; Spouse: Was born before January 2, 1955; Is blind

Dependents (see instructions): (1) First name Last name | (2) Social security number | (3) Relationship to you | (4) ✓ if qualifies for (see instructions): Child tax credit; Credit for other dependents

1	Wages, salaries, tips, etc. Attach Form(s) W-2			1
2a	Tax-exempt interest	2a	b Taxable interest. Attach Sch. B if required	2b
3a	Qualified dividends	3a	b Ordinary dividends. Attach Sch. B if required	3b
4a	IRA distributions	4a	b Taxable amount	4b
c	Pensions and annuities	4c	d Taxable amount	4d
5a	Social security benefits	5a	b Taxable amount	5b
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶			6
7a	Other income from Schedule 1, line 9			7a
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your **total income** ▶			7b
8a	Adjustments to income from Schedule 1, line 22			8a
b	Subtract line 8a from line 7b. This is your **adjusted gross income** ▶			8b
9	**Standard deduction or itemized deductions** (from Schedule A)		9	
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A		10	
11a	Add lines 9 and 10			11a
b	**Taxable income.** Subtract line 11a from line 8b. If zero or less, enter -0-			11b

Standard Deduction for— • Single or Married filing separately, $12,200 • Married filing jointly or Qualifying widow(er), $24,400 • Head of household, $18,350 • If you checked any box under Standard Deduction, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2019)

The reimbursement amount for which you are eligible is based on your family adjusted gross income:

Household Earnings	Northwestern Election Match (%)	Maximum Contribution
Up to $60,000	80%	$4,000 per year
$60,001-$75,000	60%	$3,000 per year
$75,001-$100,000	40%	$2,000 per year
$100,001-$130,000	20%	$1,000 per year

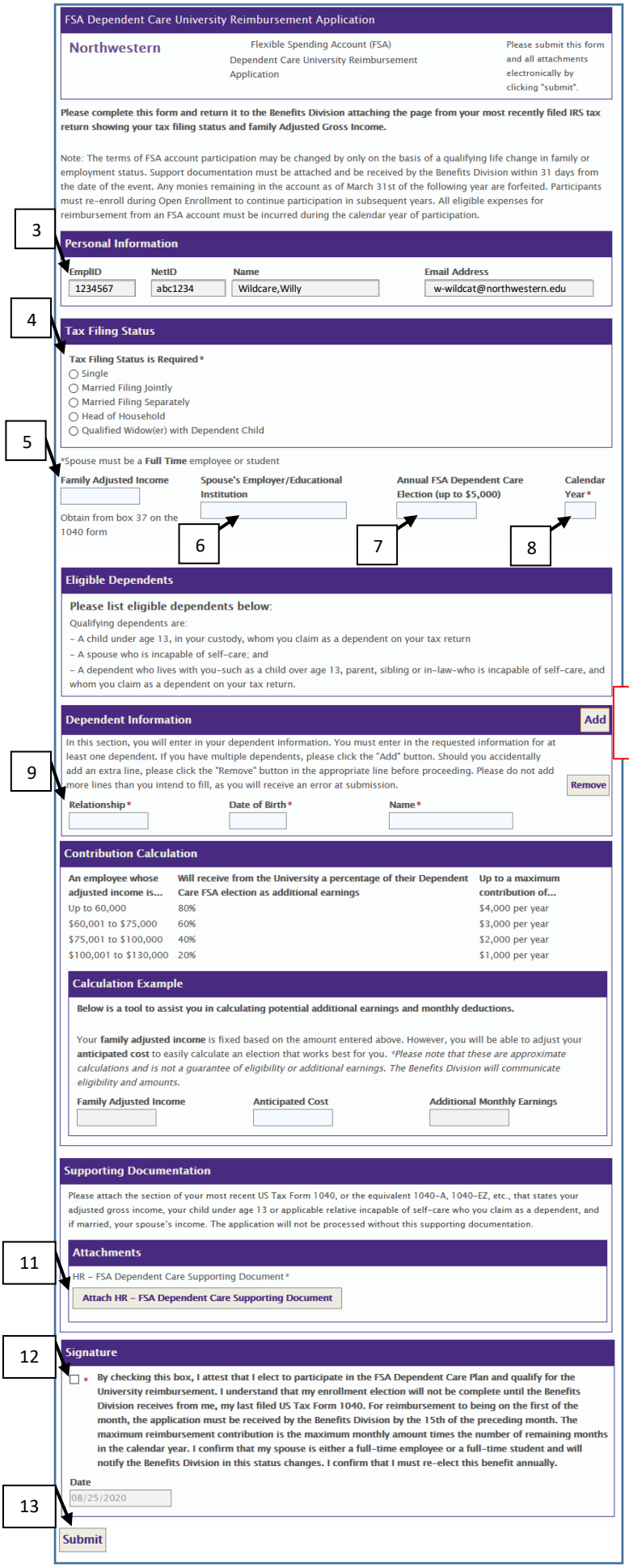
Notes:

- Northwestern maximum reimbursement is based off an annual election of $5,000
- University contributions are added to a participant's taxable wages

Matching funds are added to each eligible pay check on a monthly or semi-monthly basis. Employees will see their full Dependent Care FSA deduction on a pre-tax basis plus an earnings for the match. For example, a monthly employee with household earnings less than $60,000 who has an annual election of $5,000 will see the following on their paycheck:

- Monthly FSA Deduction: $416.67
- Monthly University Match: $333.34

The total contribution to the Dependent Care FSA by both the University and employee will never exceed the IRS limit or the employee's annual election, whichever is less.



ONLY select Add if you have more than one dependent

Completing the Match Application

1. Access the online application
2. Login with your myHR username and password. MFA might be required
3. Your employee ID, net ID, name, and email address will automatically populate
4. Select your filing status from your previous years taxes
5. Enter your household adjusted gross income from your previous years taxes
6. If married, enter your spouse's employer or school (Note your spouse must work and/or go to school on a full-time basis to be eligible)
7. Enter the total Dependent Care FSA benefit you elected
8. Enter the tax year for the adjusted gross income you input in step 5
9. Add your eligible dependents
    a. If you have more than one dependent select Add. Don't select add if you don't have more than one dependent
10. An estimate of the match you will receive will calculate (note this is only an estimate)
11. Upload a PDF of your taxes from the previous tax year (Note you may redact information such as SSN's, DOB's, etc.)
12. Read the information in the signature section and check the button
13. Click submit to finalize application

If your application does not submit, look for the error in **RED**.