



**EASTERN NAZARENE COLLEGE  
DEPENDENT CARE ASSISTANCE PLAN  
BENEFITS ENROLLMENT FORM AND  
SALARY REDUCTION AGREEMENT**

1. Name of Employee \_\_\_\_\_ Social Security Number \_\_\_\_\_  
Address \_\_\_\_\_

2. I, an employee of Eastern Nazarene College (the "College") hereby elect to participate in the Eastern Nazarene College Dependent Care Assistance Plan (the "Plan").

3. As a condition of this election, I hereby agree to a salary reduction, starting **January 2008** and continuing for the balance of the **2008** plan year of \$\_\_\_\_\_ per pay period (the "Salary Reduction Amount") for a total amount of \$\_\_\_\_\_ for the year 2008. The maximum Salary Reduction Amount is \$5,000 per year. I recognize and acknowledge that the Salary Reduction Amount may not be changed by me with respect to the Plan Year 2008, and this election may not be revoked by me with respect to the balance of Plan Year 2008; provided, however, that my election hereunder may be revoked (or the Salary Reduction Amount changed) because of and consistent with a change in family status as described in the Plan and the Summary Plan Description.

4. I understand that prior to January 1 of each year, I will be offered the opportunity to change my benefit coverage(s) for the following plan year (2008). If I do not complete and return a new election form at that time, I will be treated as having elected not to continue my benefit coverage(s) for the new Plan year. In addition, this compensation reduction agreement will continue by its terms in the amount of the required contribution for these benefit coverage(s).

The reduction in my cash compensation under this agreement will be in addition to any reduction under other agreements or benefit plans.

5. I hereby certify that the following statement is true and correct:

I understand that the amount credited to my Dependent Care Assistance Account may be used only to reimburse eligible dependent care expenses as described in the Plan. I agree and acknowledge that if, and to the extent that, the total amount credited to my Dependent Care Assistance Account exceeds my actual dependent care expenses incurred during the Plan Year 2008, such excess will be forfeited by me and will not be carried forward to any other year.

6. I understand that the College does not guarantee the anticipated tax consequences of the Plan. I hereby indemnify the College and hold it harmless from and against any loss, liability, damage or expense (other than the expenses of administering the Plan) which the College may at any time incur or sustain by reason of entering into this Agreement, including, without limitation, any obligation or penalty which might be imposed on the College for failure to withhold Federal income, State income and Social Security taxes with respect to the Salary Reduction Amount shown above.

7. I hereby agree to notify the College within ten (10) business days if any statement or certification set forth herein has become or is expected to become inaccurate in any material way.
8. As a condition of this election, I will report on my federal income tax return, the name, address, and taxpayer identification number of each dependent care provider who provides services to my dependents during the year.
9. If I am married and elect more than \$2,500 of dependent care assistance for the plan year, neither myself nor my spouse will receive dependent care assistance during the Plan Year from another employer which exceeds the \$5,000 annual limit under Section 129 of the Internal Revenue Code of 1986, as Amended (the "Code").
10. The earned income of my spouse, and myself if any, will equal or exceed the amount of dependent care assistance I have elected.
11. If I am married and my spouse is unemployed, I certify that my spouse is either: (a) incapacitated, or (b) a full-time student attending an Educational Institution.
12. I certify that dependent care expenses for which I seek reimbursement will be for permissible benefits allowable under Section 129 Code. Such benefits include: (i) household services; and (ii) services for the care of "qualifying individuals," including: (a) a dependent under the age of thirteen (13); (b) a dependent who is physically or mentally incapable of taking care of himself or herself, or (c) my spouse, if he/she is physically or mentally incapable of taking care himself or herself.
13. I have received the Plan Document and the Summary Plan Description ("SPD") and I understand and agree to abide by all conditions outlined in the Plan and the SPD. I also certify that I have had the opportunity to consult with my tax advisor to determine whether participating in College's Plan is more beneficial to me than paying my own dependent care expenses and availing myself of the credit available for such expenses under Section 21 of the Code.

14. The name of the dependents for whom services are to be performed are the following:

- |     |                     |                            |                 |
|-----|---------------------|----------------------------|-----------------|
| 15. |                     |                            |                 |
|     | (Name of dependent) | (Relationship to Employee) | (Date of birth) |
| 16. |                     |                            |                 |
|     | (Name of dependent) | (Relationship to Employee) | (Date of birth) |
| 17. |                     |                            |                 |
|     | (Name of dependent) | (Relationship to Employee) | (Date of birth) |
| 18. |                     |                            |                 |
|     | (Name of dependent) | (Relationship to Employee) | (Date of birth) |

14. To the extent of the Salary Reduction Amount, the College hereby agrees to credit my Dependent Care Reimbursement Account and reimburse me for dependent care expenses incurred during Plan Year 2008 by me for which vouchers and support documents required by the College have been submitted.

\_\_\_\_\_ Signature of Employee \_\_\_\_\_ Date

Accepted and agreed to by Eastern Nazarene College:

By: \_\_\_\_\_ Date \_\_\_\_\_  
 Francine Wright, Human Resources Director