

## Retroactive Contribution Worksheet

Please use the following worksheet to calculate the additional amount that needs to be withheld pre-tax from each pay period remaining in the plan year in order to make up for payments not made during an unpaid leave of absence.

### **Medical Spending Account**

- |  |   |          |
|--|---|----------|
| 1) Number of pay periods missed while on leave |   | _____    |
| 2) Amount per pay period elected               | X | \$ _____ |
| 3) Total pre-tax contributions unpaid          | = | \$ _____ |
| 4) Remaining pay periods in plan year          |   | _____    |
| 5) Line 3 divided by line 4                    |   | \$ _____ |

Line 5 represents the *additional* amount that must be deducted pre-tax from each pay period through the end of the plan year in order to satisfy the initially elected medical spending account pledge.

Initial medical spending account election per pay period		\$ _____
Retroactive amount prorated (line 5)	+	\$ _____
Total medical spending contribution per pay period	=	\$ _____

### **Dependent Care Assistance Program**

- |  |   |          |
|--|---|----------|
| 6) Number of pay periods missed while on leave |   | _____    |
| 7) Amount per pay period elected               | X | \$ _____ |
| 8) Total pre-tax contributions unpaid          | = | \$ _____ |
| 9) Remaining pay periods in plan year          |   | _____    |
| 10) Line 8 divided by line 9                   |   | \$ _____ |

Line 10 represents the *additional* amount that must be deducted pre-tax from each pay period through the end of the plan year in order to satisfy the initially elected dependent care assistance program pledge.

Initial dependent care election per pay period		\$ _____
Retroactive amount prorated (line 10)	+	\$ _____
Total dependent care contribution per pay period	=	\$ _____