

**FACTORS TO CONSIDER IN SELECTION OF PRE-TAX
DEDUCTION OR DEPENDENT CARE SPENDING ACCOUNT
2021**

1. Maximum IRS Pre-Tax Deduction:

\$5,000/year

2. Deduction of Pre-Tax Amounts:

Pre-tax deductions are spread equally across the 26 paychecks for 2021. Tuition greater than the pre-tax amount will be deducted on an after-tax basis.

3. Child Enrolling in Kindergarten in July or August:

Due to the manner in which we deduct pre-tax amounts, we recommend that you not choose a pre-tax deduction. Rather, you should take advantage of the day-care tax credit available when you complete your tax return for 2021.

4. Child Advancing to Age Group With Lower Tuition:

If your child is advancing to an age group with lower tuition, calculate your annual pre-tax deduction at the lower rate to avoid losing money at year-end.

5. School-age Program Enrollment:

Parents with children enrolled in the school age program should usually not select a pre-tax deduction. Rather, you should take advantage of the day-care tax credit available when you complete your tax return for 2021.

6. Tax-Credit versus Pre-Tax Deduction:

For some income levels, the tax credit available on the individual's income tax return will be more beneficial than a pre-tax deduction.

**TUITION SCHEDULE
2021**

<u>SERVICE</u>	<u>RATES</u>
Registration Fee	\$ 50 per child
Infant/Toddler/Two's Tuition	\$195 weekly
Preschool Tuition	\$180 weekly
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School-age half day (up to 4 hours)	\$ 15 per half day
School-age full day (4+ hours)	\$ 30 per full day
School-age maximum charge	\$ 130 per week
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Second and each additional child enrolled in the program will receive a \$5.00 per week discount for full-time care. Discount does not apply to school-age program.

Each child is allowed one week per calendar year for "vacation" time. During this period, tuition will not be charged. A "vacation" week is defined as a scheduled absence period consisting of consecutive days over a 7-day period.