

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 | = | \$ |

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 paid | = | \$ |
| 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 | = | \$ |