

# DEPENDENT CARE FLEXIBLE SPENDING



## WHAT IS THE DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT?

The Dependent Care Flexible Spending Account is a program that provides a tax break on child/elder care expenses incurred to allow employees and their spouse to work, or look for work. You can use the account to pay for care of dependents that are under the age of 13, or for dependents that are physically or mentally unable to care for themselves.

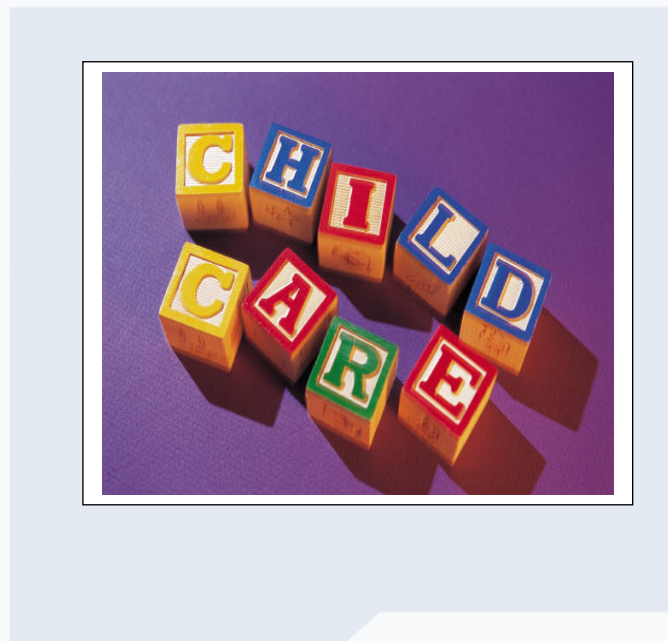
## ELIGIBLE DEPENDENT CARE EXPENSES INCLUDE:

- Before/After School Care
- Daycare
- Summer Camp
- Late pick-up fees
- Registration fees\*
- Application fees\*
- Babysitters

\*These fees aren't reimbursable until the dependent care services have been provided.

## INELIGIBLE DEPENDENT CARE EXPENSES INCLUDE:

- Educational expenses, such as kindergarten.
- Overnight Camps
- Instructional or sports specific camps; e.g. dance, soccer, etc.
- Extra fees for incidentals; e.g. shirts, supplies, admission fees.
- Late payment fees
- Expenses for services that have yet to be rendered.
- Payment for services that haven't be rendered.



## HOW DOES THE PLAN WORK?

- You can elect an annual maximum deduction of \$5,000 for single or married filing jointly, or \$2,500 for married filing separately.
- To file a claim you must submit a signed receipt from your dependent care provider clearly stating who the claim is for, the dates of service, and a tax identification number. If you do not have a signed receipt, have your dependent care provider supply the additional information requested in the "Dependent Care Provider" section of the claim form

## ADDITIONAL REQUIREMENTS

- The dependent must be claimed by an employee as a dependent for federal tax purposes under Code Section 152.
- The dependent must have the same principal abode as the taxpayer for more than one-half of the taxable year and who regularly spends at least eight hours per day in the taxpayer's home.
- The dates of service for which you are requesting reimbursement must have already passed; we cannot reimburse you for services that have yet to be incurred.
- The expense must be necessary in order for you and your spouse to work.
- The payments cannot be made to a person who is claimed as your dependent.
- If the services are provided by a dependent care center, which provides care for more than six individuals, the center must comply with all state and local laws.