

DEPENDENT CARE

Flexible Spending Account (DCAP)



ELIGIBLE EXPENSES

Per IRS regulations, the following, while not intended to be complete, illustrates examples of eligible dependent care expenses. Expenses must be incurred during the Plan Year from which you are requesting reimbursement. Expenses are considered incurred when service is rendered, not when service is billed or payment is made. Expenses cannot be reimbursed in advance of the date service is rendered.

Note: Regardless of the amount of your claim, you will only be reimbursed up to the amount in your account at the time the claim was submitted. Therefore, you may need to continue to pay your provider prior to submitting a claim for reimbursement.

For additional information: https://www.irs.gov/publications/p503#en_US_2017_publink1000203267.

ELIGIBILITY RULES



Your child under the age of 13.



Your spouse or adult dependent (may include parent or relative) who is physically or mentally incapable of self-care and lived with you for more than half the year.

EXAMPLES OF ELIGIBLE EXPENSES



Adult Day Care



After School Programs



Preschool



Summer Day Camps (not overnight)