

DEPENDENT CARE SPENDING ACCOUNT

SOURCE: OCSEA/AFSCME BARGAINING UNIT AGREEMENT ARTICLE 10

CONTACT: OFFICE OF EMPLOYEE SERVICES

Dependent Care Spending Account Program:

1. Through payroll deduction and before taxes, the Dependent Care Spending Account Program allows employees to deduct up to \$5,000 to pay expenses for eligible dependent care (\$2,500 for married employees who file taxes separately). There is no income ceiling.
2. Eligible dependents are children under age 13 who live in employees home and other dependents who live with employees and are unable to care for themselves.
3. Eligible expenses are any paid in-home or out-of-home care necessary for the dependent so that employees can work. Expenses cannot be for care provided by another dependent or by employee's children under age 19. In addition, overnight or residential care and medical expenses are not eligible.
4. Employees may enroll during annual open-enrollment application period or within 60 days of a qualifying event (e.g., new employee, birth or adoption of child, spouse becomes employed, employee returns from leave). To enroll employees must complete form ADM 4307.
5. Employees specify payroll deduction amount and withdraw from account as often as every two weeks.
6. All forms and additional information are available in the Office of Employee Services.

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