

Dependent Care Flexible Spending Account



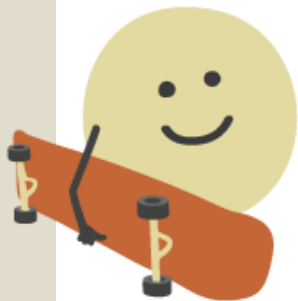
What is a Dependent Care Flexible Spending Account?

A Dependent Care FSA is a plan that allows eligible employees to set aside pre-tax dollars to be reimbursed, tax-free, for eligible day care expenses for their qualifying dependent children or spouse who needs full-time care. (Note: it is not a Health Care Flexible Spending Account which covers health care costs.)



Who is an Eligible Dependent?

- All dependent children under the age of 13
- A spouse or dependent child who lives with you and is incapable of self-care



What Expenses are Eligible?

Generally, only expenses that allow you or your spouse to work. If you, or your spouse, are a full-time student or actively seeking employment, you may be eligible. Typical qualifying expenses include:

- Expenses paid to a child care or dependent care center, an in-home nanny or other independent care provider
- Before and after school care
- Preschool
- Summer day camps, with the exception of overnight camps

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