



Dependent Care Flexible Spending Accounts

The City will continue to offer Dependent Care Flexible Spending Accounts (FSA). A dependent care account allows you to set aside money on a pre-tax basis to help pay for eligible dependent care expenses. This allows employees to be reimbursed for child and dependent care expenses that include day care facility fees, local day camp fees and babysitting fees for at-home care while you and your spouse are working. You may use your account to be reimbursed for the following:

- Eligible dependent care expenses for your eligible children under age 13
- Your spouse who is physically and mentally incapable of caring for themselves and who lives with you for more than half of the tax year; and/or
- Your dependent who is physically or mentally incapable of caring for himself or herself who is dependent on you for more than half of their financial support for the tax year and who lives with you for more than half of the tax year.

If the child turns age 13 during the plan year, you may only seek reimbursement for the expenses that were incurred while the child was 12.

Please Note: If you enroll in the dependent care account, the care must be provided while you work. If you are married, the care must be provided while your spouse works or enables your spouse to work or go to school full-time (at least 5 months a year).

You must set aside at least \$25 to participate, but you may contribute as much as \$5,000 for dependent care according to IRS regulations. If you are married filing separately, the maximum you are allowed to contribute to this account by IRS regulations is \$2,500.