

DEPENDENT CARE ASSISTANCE PROGRAM (DCAP)

A DCAP PLAN IS AN EMPLOYER-SPONSORED BENEFIT THAT HELPS EMPLOYEES PAY FOR THE CARE OF A QUALIFIED DEPENDENT. EACH PAY PERIOD, THE EMPLOYEE MAKES A PRE-TAX CONTRIBUTION TO THE DCAP ACCOUNT. AFTER PAYING FOR CARE AND FILING A CLAIM, THE EMPLOYEE RECEIVES REIMBURSEMENT FROM THE DCAP.

QUALIFIED DEPENDENTS:

- ★ A DEPENDENT WHO IS 12 YEARS OLD OR YOUNGER (& LIVES WITH THE EMPLOYEE)
- ★ A SPOUSE OR OTHER IRS-RECOGNIZED DEPENDENT WHO IS PHYSICALLY OR MENTALLY UNABLE TO PROVIDE SELF-CARE

USE YOUR DCAP TO PAY FOR THE FOLLOWING:

(NOT ALL ELIGIBLE ITEMS ARE LISTED)

- ★ DAYCARE
- ★ PRE-SCHOOL
- ★ PRE-KINDERGARTEN
- ★ BEFORE AND AFTER SCHOOL CARE (EXTENDED DAY)
- ★ SUMMER DAY CAMPS (OVERNIGHT CAMP DOES NOT QUALIFY)
- ★ ADULT/ELDERLY CARE PROGRAMS
- ★ BABYSITTING DURING WORK AND/OR COLLEGE HOURS
- ★ SICK CHILD CARE
- ★ DEPOSITS FOR CHILD CARE

ANNUAL CONTRIBUTION LIMITS:

\$5,000 FOR EMPLOYEES FILING SINGLE/HEAD OF HOUSEHOLD OR MARRIED JOINT

\$2,500 FOR EMPLOYEES FILING MARRIED SEPARATE

