

The dependent care program enrollments are effective for one tax year only, and do NOT automatically renew from year to year. Therefore, all employees who wish to participate in a dependent care program must enroll during open enrollment each year.

What is Dependent Care?

The Dependent Care program allows you to take a pre-tax deduction for eligible dependent care expenses from your pay. The plan is administered by Wage Works, a third party vendor. As you pay your dependent care expenses out of pocket, you are able to request reimbursement from your dependent care account by submitting a reimbursement claim form to Wage Works.

If you choose to participate, it is important that you estimate your dependent care expenses for the year carefully, and that you obtain reimbursable services by the end of the plan year which is June 30th so that your money is not forfeited.

Qualifying Dependents

To qualify as a dependent under the program, an individual must normally be a member of your household, receive more than one-half of his or her total support from you, and fall within the definitions included in IRS publication 503.

Contribution Limits

For 2015, \$5,000 annually for a single person or married couple filing a joint income tax return, and \$2,500 annually for each married participant who files a separate income tax return.

Proper Documentation

It is important to send the proper documentation that substantiates the claim, the IRS requires that the documentation have the following:

- Provider name
- Dependent's name
- Date(s) of service
- Cost of service
- Types of service(s) provided

Your provider may also sign the day care claim form instead of providing separate documentation. No further documentation would be required then.