



Dependent Care FSAs: What You Need to Know

What is a Dependent Care Flexible Spending Account (DCFSA)?

A dependent care flexible spending account allows you to contribute funds from your salary, before federal employment and income taxes are applied, to pay for eligible child and adult care services. You save money because you don't pay income taxes on the money you put in the account.

Are you...?	Amount You Can Contribute Per Year
Married and file separate tax returns	Up to \$3,750
Single	Up to \$7,500
Married and file a joint tax return or file as single/head of household	Up to your earned income if it is lower than \$7,500

Throughout the year, based on the current balance in your account, you can take money out of your DCFSA to pay yourself back for those expenses. At the end of the year, you lose any money left in your DCFSA, so make sure not to put in more than you plan to spend.

Who counts as a dependent for my DCFSA?

- Children under 13
- Adult dependents who are not able to care for themselves

What are some eligible expenses?*



Before and after school care



Child and adult daycare



Preschool



Some babysitting and nanny costs



Day camps



Elder care

What can't I use my DCFSA for?*



Activity fees



Field trips



School or Kindergarten tuition



Overnight camps



Meals or food



Diapers or clothing



Nursing home costs



Tutoring



The IRS determines the rules for DCFSA's. It's important to speak to a tax professional to learn all the rules and requirements surrounding your account.

You can manage your DCFSA by logging into myEVHC.com.

