

Dependent Care Spending Account

The dependent care spending account (DCSA) is a tax favored account that provides the opportunity for eligible employees to defer on a pre-tax basis up to a maximum of \$5,000 (dependent on tax status) into an account to pay for eligible child care, dependent care, and eldercare expenses. For more detailed information about the DCSA please visit: www.WageWorks.com the web site for the State of Ohio's program vendor, WageWorks, Inc.

To enroll in a Dependent Care Spending Account (DCSA), an employee must:

- Be a permanent part-time or permanent full-time employee with sufficient pay to cover the election amount; and
- Have a qualifying dependent(s) with dependent care or eldercare expenses i.e. daycare

Both a husband and wife, regardless if they are state employees, may participate in the DCSA as separate individuals, but cannot exceed the \$5,000 IRS maximum per family.