

Dependent Care Assistance Program (DCAP) Overview

- For eligible dependent care expenses that allows the employee (or the employee and their spouse, if married) to work or look for work, or that allows the spouse to attend school full time.
- Expenses must be for a dependent you can claim on your income tax return, who is under age 13, or physically/mentally incapable of caring for him/herself
- Your dependent must live in your home at least eight hours per day
- Funds are available as contributions are made
- If a participant leaves state service, he/she is eligible up to the contribution amount for any dates of services within the plan year

DCAP Eligible Expenses

- Care for dependent children up to 13th birthday
- A person of any age who can be claimed as a dependent on federal income tax return and who is mentally or physically incapable of self-care (includes elder care)
- Child care at a daycare center, day camp, nursery school or by a private sitter
- Before and after-school care
- Housekeeper caring for an eligible dependent
- Au Pair placement fees and weekly stipend

DCAP Ineligible Expenses

- Education or tuition fees (kindergarten and beyond)
- Late payment fees
- Overnight camps
- Agency fees for finding a care provider
- Sports lessons, field trips, clothing
- Mileage reimbursement to/from the care provider

Qualifying Change in Status – DCAP Only

- Child reaching age 13
- Starting or stopping school that changes the hours of care needed
- Changing from half day to full day of school
- Change in provider (not a relative)
- Change in cost charged by provider (not a relative)
- Change in residence resulting in change in need for daycare, or change in daycare provider/cost