



DEPENDENT DAY CARE FSA ADDITIONAL INFORMATION

Qualified Dependents

Eligibility for the Dependent Day Care Flexible Spending Account (FSA) requires that certain criteria be met. Dependent Day Care FSA expenses **must** be for the care of one or more qualifying individuals, defined as the following:

- A dependent under the age of 13 and for whom a tax exemption can be claimed. Within 30 days of dependent reaching age 13 (but no later) you may reduce the Dependent Day Care FSA annual election, to reflect the total reimbursement or total contribution amount (whichever is greater).
- A spouse who is physically or mentally incapable of self-care, and lives with you for more than half the year.
- A dependent who is physically or mentally incapable of self-care, for whom a tax exemption can be claimed, and who lives with you for more than half the year.
- An elderly parent who lives with you at least half of the year. The care must be incurred while you (or your spouse) are at work, looking for work, or attending school full-time. Care outside the home is eligible if the dependent spends at least eight hours a day in your home.
- **Note:** Special rules apply to children of divorced or separated parents. See Additional Criteria for Children of Divorced or Separated Parents.

Additional Criteria for Children of Divorced or Separated Parents

Even if you cannot claim your child as a tax exemption or tax dependent, he or she is treated as your qualifying dependent if all of the following are true:

- The child is under age 13 and is not physically or mentally capable of self-care.
- One or both parents provide more than half of the child's support for the year.
- Parents are divorced, legally separated, or lived apart at all times during the last six (6) months of the calendar year.
- One or both parents has custody of the child for more than half the year.
- You are the child's custodial parent, defined as the parent with custody for the greater portion of the calendar year; OR if parents have equal custody (same number of nights), then the parent with the higher adjusted gross income is the custodial parent.

Note: For a noncustodial parent, the child's expenses are **not** eligible for the Dependent Day Care FSA, even if said parent is financially responsible for providing the care, and even if said parent is entitled to claim the child as a dependent.

- **Only** the custodial parent qualifies for the Dependent Day Care FSA for a taxable year.
- A noncustodial parent may **not** submit expenses for the portion of the year in which they have custody of the child.

Important Care Provider Information

- All persons and organizations providing dependent care must be identified on IRS Form 2441.
- The provider name, address, and taxpayer identification number (or Social Security number) must be included.
- If a center provides care for more than six (6) individuals, the center must comply with all state and local regulations.
- Payments made to relatives who are not dependents can be included, but not to a dependent for whom you can claim an exemption or for your child who is under age 19 at the end of the year (regardless of whether he or she is your dependent).
- You may use IRS Form W-10 to request the required information from the care provider.



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ATENCIÓN: si habla español, tiene a su disposición servicios gratuitos de asistencia lingüística. Llame al 1-608-316-2408.
LUS CEEV: Yog tias koj hais lus Hmoob, cov kev pab txog lus, muaj kev pab dawb rau koj. Hu rau 1-877-533-5020 (TTY: 1-800-947-3529).