

DEPENDENT CARE ASSISTANCE PROGRAM (DCAP)

A DCAP plan is an employer-sponsored benefit that helps employees pay for the care of qualified dependents. Each pay period, the employee makes a pre-tax contribution to the DCAP account. After paying for care and filing a claim, the employee receives reimbursement from the DCAP.

Annual Contribution Limits

(Subject to annual adjustments by the IRS)

- \$5,000 for employees filing single/head of household or married joint
- \$2,500 for employees filing married separate

Use Your DCAP to Pay for the Following:

(Not all eligible items are listed)

- Daycare, Preschool, Pre-kindergarten
- Before and After school care (Extended day)
- Summer day camps (overnight camp does not qualify)
- Adult/Elderly care programs
- Babysitting during work and/or college hours
- Sick child care
- Deposits for child care

Qualified Dependents

- A dependent who is 12 years old or younger (& lives with the employee)
- A spouse or other IRS-recognized dependent who is physically or mentally unable to provide self-care



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