

The Dependent Care Reimbursement Account (DCRA) is administered by Health Equity and is a plant that you contribute a part of your pay, on a pre-tax basis, into a special account that you can use to reimburse yourself for certain costs associated with the cost of dependent day care services for an adult or child because you work or attend school. If you are married, your spouse must also work or go to school while you are at work. The Internal Revenue Service (IRS) requires that you enroll in the DCRA each year if you wish to contribute to the plan.

You can contribute up to \$5,000 as your pre-tax election. If you are married and your spouse also has a DCRA at your place of employment and file a joint tax return, your combined deposits cannot exceed \$5,000. If you are married and file separate tax returns, the most you can contribute is \$2,500. The University does not monitor these limits, if you or your spouse both elect and receive more than \$2,500, you will pay income taxes on the excess amount when you file your tax return.

If you are enrolling in the DORA for the first time or if you dicard, you will receive a debit card along with instructions on how to activate your card and how to use it when you or your dependents incur eligible expenses on or after January 1.

Eligible expenses must be incurred during the applicable calendar year (January 1 through December 31). Please Note: The deadline to file your Health Care FSA claims for the current year expenses is March 31st of the following year.