

## Dependent Care Spending Account (DCSA)\*

The Dependent Care Spending Account helps you save money by using tax-free dollars to pay for certain dependent care expenses. A dependent care spending account allows you to use non-taxable County contributions and pre-tax contributions deducted from your own salary to pay certain eligible dependent care expenses so you (and your spouse) can work or attend school full-time. You may use the account to pay eligible dependent care expenses for the following qualifying individuals:

- A dependent child under age 13 for whom you may claim as an exemption on your federal income tax return. Generally, in the case of divorce or separation, the parent who has custody of a child for the greater portion of the calendar year may treat the child as a dependent for purposes of the spending account.
- Your spouse (as defined under federal law) and any member of your household who is your dependent for federal tax purposes and who is physically or mentally incapable of caring for himself/herself. This person must live with you at least eight hours per day if his or her care is provided outside the home.

A qualifying child, spouse, or other dependent must live with you for at least half of the year. Under applicable federal tax rules, a domestic partner or same-sex spouse and his or her dependents who do not qualify as your federal tax dependents are not eligible for coverage under your dependent care spending account.

*Eligible expenses include, but are not limited to:*

- Day care provider at your home.
- Nursery schools and preschools (if cost of schooling cannot be separated from cost of care).
- Properly licensed day care centers that care for six or more children (including summer day camps).
- Care outside of the home.
- The cost of transportation of a qualifying individual by the care provider to or from the place care is provided.

### Contributing to Your Dependent Care Spending Account

Your dependent care spending account may be funded on a tax-free basis with County contributions and, if you elect, with deductions from your own pay. **You do not need to contribute amounts from your own pay to receive a County contribution.** If the County contribution is not large enough to cover your dependent care expenses, you may elect to have an additional amount deducted from your pay and contributed to your dependent care spending account on a pre-tax basis. If you elect to participate in the dependent care spending account, the County will make a non-taxable monthly contribution of up to the following amount (subject to an annual cap) to your account based on your annual base pay.

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\* Source: Retrieved on October 12, 2017 from <https://mylacountybenefits.com> > Home > my benefits > Get an Overview of My Benefits > Dependent Care Spending Account (DCSA).



**Your Annual Base Pay County's Monthly Contribution** (subject to annual cap on contribution1)

Less than \$30,000	\$ 375
\$30,000 - \$34,999	\$ 300
\$35,000 - \$39,999	\$ 275
\$40,000 - \$44,999	\$ 200
\$45,000 - \$49,999	\$ 125
\$50,000 or more	\$75

If you do not elect to participate in a dependent care spending account, you will NOT receive any portion of the County contribution in cash.

**Additional Information**

To learn more about the spending account, employees need to log into your account at [mylacountybenefits.com](http://mylacountybenefits.com).