Notice for employees who have elected a Dependent Care Flexible Spending Accounts (DCA) in 2020:

A substantial difference (either increase or decrease) in the cost of your child’s day care could be considered a Qualified Status Change, or Life Event. If, as a result of the COVID-19 crisis, your child is no longer using day care services or the day care has ceased operation you may be eligible to amend your 2020 Dependent Care FSA election. Per IRS regulations changes may only be made within 31 days of the event and cannot be made retroactively. If you wish to change your 2020 DCA election email benefits@uc.edu within 31 days of the date that the provider closed and include the following information:

- Documentation from the day care provider that the child is no longer attending day care. The documentation must include the child’s name and effective date of the change.
- If the day care is closed and if an administrator from the day care is not available then include in your email the name of the day care, name of child enrolled, the date that the day care closed and documentation of the closure (e.g. email from the provider or center).
- In your email indicate the new the DCA election amount that you would like (e.g. $0). This amount will remain in place for the remainder of 2020 unless you experience another IRS-approved Life Event.

The Benefits Department will make this change for you, if possible, and will send you confirmation.

The return to day care at a later date may be considered another Life Event. Within 31 days of the child’s return to care you must email benefits@uc.edu with written confirmation from the day care provider. The documentation must include the effective date or return to care and the child’s name. Indicate in your email the desired new DCA election amount. It is your responsibility to ensure that you do not exceed the IRS DCA maximums in 2020 ($2500 filing single or $5000 married, filing jointly).

Questions? Email benefits@uc.edu.