



2021 Dependent Care Flexible Spending Account (FSA) Information

Effective immediately, you may newly enroll or increase your existing election for the **Dependent Care Flexible Spending Account (FSA) through the Missouri State Employees' Cafeteria Plan (MoCafe)**. The IRS increased the limit for the 2021 plan year from \$5,000 to \$10,500. If you are married and file separate tax returns, then that limit is increased from \$2,500 to \$5,250.

We anticipate at this time that the annual maximum will revert back to \$5,000 for the 2022 plan year. This is your opportunity to take advantage of extra tax savings for the 2021 plan year.

Please keep in mind that **this change is prospective only**. You cannot file claims for expenses that have already been incurred prior to this change going into effect. So set aside money for expenses that will be incurred after your election is approved. And, remember that you need to incur these expenses on or before March 15, 2022 and file your claims on or before April 15, 2022 in order to be reimbursed. If the funds are not used, then the funds are forfeited.

You can enroll or modify your existing enrollment by completing a *2021 Dependent Care Special Election* form (available under the *Resources* tab on the MoCafe website (mocafe.com)). *The election change will become effective on the 1st of the month following approval of the request.*

Please remember that the Dependent Care FSA can only be used to reimburse day care expenses incurred while you work. Eligible dependents include children under the age of 13 or other dependents unable to care for themselves. Please see the 2021 State of Missouri Enrollment Guide for further information regarding eligible dependents. The Enrollment Guide is available on the MoCafe website under the *Resources* tab (mocafe.com). **Funds in the Dependent Care FSA cannot be used for medical expenses.**

If you have questions about the Dependent Care FSA, please call 800-659-3035 to speak with an ASIFlex Customer Service Representative.