

Mid-Year Dependent Care Election Change Matrix



Change in Care	Does the Event Justify a Change?
Change in provider	Yes
Change in rates by dependent care provider. This provision applies even if rate change is attributable to change in child's circumstances (e.g., child "graduates" from baby room or is entitled to a "toilet trained" price reduction).	Yes
Child becomes disabled, changing need for health and day-care coverage.	Yes, if employee or spouse quits work or reduces hours to care for child
Child clears waiting list for dependent care provider.	No
School district change - half day to full day or visa versa.	Yes

Family Change	Does the Event Justify a Change?
Court imposed custody order or QMCSO.	Yes
Dependent's loss of benefit eligibility.	Yes
Divorced parents	In order to work, the custodial parent can elect to participate in the dependent care assistance program, regardless of which parent claims the child as a tax dependent.
Illness or recovery from illness.	No
Legal separation	Yes
Pregnancy or miscarriage	No
Visiting relative's ability to provide dependent care.	No

Work Event Change	Does the Event Justify a Change?
Employee becomes eligible under second job.	No
Employee's spouse quits looking for employment.	Yes Employee must cease participation. They are no longer qualified participants.
Daycare expenses for dependent of self-employed spouse.	Yes
Paid leave of absence that affects the need for benefits (e.g., paid maternity leave or short term disability).	No
Strike impacting work	Yes
Transfer between divisions or subsidiaries that have and do not have cafeteria plan benefits.	Yes
Work site change affecting cost or need for dependent care.	Yes
Work shift change affecting need for dependent care (e.g., day shift to night shift or visa versa).	Yes