



## Ohio Revised Code

### Section 124.822 Dependent care spending account fund.

Effective: July 17, 2009

Legislation: House Bill 1 - 128th General Assembly

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The dependent care spending account fund is hereby created in the state treasury. The director of administrative services shall use money in the fund to make payments with regard to the participation of state employees in flexible spending accounts for work-related dependent care expenses under section 125 of the Internal Revenue Code. All investment earnings on money in the fund shall be credited to the fund.

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