

## Eligible Dependent Care Expenses

Flexible Spending Account (FSA) expenses for Dependent Care are generally only considered eligible for reimbursement where the expense enables the employee and spouse (if applicable) to be gainfully employed or seek employment. An exception may apply where the spouse is a full-time student or incapable of self-care.

The following list represents expenses that are frequently submitted for reimbursement under a Dependent Care FSA and are generally considered eligible under the Dependent Care FSA. This list is not intended to be exhaustive and is intended only to be used as a general guide. Consequently, expenses contained in this generally eligible list may be denied if the supporting claims documentation is insufficient or shows that the expense was incurred for services not considered dependent care, such as educational expenses. Payment of claims will be based on the rules set out in the applicable regulations, your employer's plan design and on the information in the required substantiation documentation.

### **After school care** (Dependent Care : Care)

For custodial care for a dependent child under 13 years of age. Exceptions may be allowed if documentation verifies that a dependent is incapable of self-care. The care must be provided in order to allow the parent(s) or legal guardian(s) to work or seek employment.

### **Agency fee** (Dependent Care : Fee)

If expense must be paid to obtain related care. Expense cannot be reimbursed until actual care is provided.

### **Application fee** (Dependent Care : Fee)

If expense must be paid to obtain related care. Expense cannot be reimbursed until actual care is provided.

### **Au pair** (Dependent Care : Care)

Amounts paid to care for a qualifying individual.

### **Babysitter** (Dependent Care : Care)

Will qualify for care of eligible individual UNLESS babysitter is under 19 and the employee's child, stepchild or foster child, a tax dependent of the employee or the spouse of an employee or a parent of the child.

### **Before school care** (Dependent Care : Care)

For custodial care for a dependent child under 13 years of age. Exceptions may be allowed if documentation verifies that a dependent is incapable of self-care. The care must be provided in order to allow the parent(s) or legal guardian(s) to work or seek employment.

### **Day camp** (Dependent Care : Care)

Generally eligible for a dependent child under 13 years of age even if day camp specializes in specific activity such as basketball or computers. Exceptions may be allowed if documentation verifies that a dependent is incapable of self-care.

### **Dependent care center** (Dependent Care : Care)

For a dependent child under 13 years of age as long as establishment complies with state and or local licensing requirements. Exceptions may be allowed if documentation verifies that a dependent is incapable of self-care.

### **Deposit** (Dependent Care : Fee)

If expense must be paid to obtain related care. Expense cannot be reimbursed until actual care is provided.

### **Elder care** (Dependent Care : Care)

If expenses not attributable to medical care. Individual is a tax dependent of the employee and spends at least 8 hours a day in the employee's household.

### **Nanny** (Dependent Care : Care)

Amounts paid to care for a qualifying individual.

### **Preschool (nursery school)** (Dependent Care : Care)

Generally eligible even if school furnishes other services such as meals or education.

### **Registration fee** (Dependent Care : Fee)

If expense must be paid to obtain related care. Expense cannot be reimbursed until actual care is provided.

### **Sick-child facility** (Dependent Care : Care)

For a dependent child under 13 years of age where the child is sick and primary purpose is child care. Exceptions may be allowed if documentation verifies that a dependent is incapable of self-care.

### **Transportation expenses** (Dependent Care : Travel)

If for transporting a qualifying individual to or from place where care provided and transportation is provided by a dependent care provider.

## **Ineligible Dependent Care Expenses**

Flexible Spending Account (FSA) expenses for Dependent Care are generally only considered eligible for reimbursement where the expense enables the employee and spouse (if applicable) to be gainfully employed or seek employment. An exception may apply where the spouse is a full-time student or incapable of self-care.

The following list represents expenses that are frequently submitted for reimbursement under a Dependent Care FSA and are generally considered ineligible under the Dependent Care FSA. This list is not intended to be exhaustive and is intended only to be used as a general guide. Consequently, expenses contained in this generally ineligible list may be denied if the supporting claims documentation shows that the expense was incurred for eligible dependent care expenses. Payment of claims will be based on the rules set out in the applicable regulations, your employer's plan design and on the information in the required substantiation documentation.

**Au pair travel expenses** (Dependent Care : Travel)

**Boarding school** (Dependent Care : Education)

**Educational expenses** (Dependent Care : Education)  
Except where child is in preschool or nursery school.

**Food expenses** (Dependent Care : Food)  
If split out as a separate charge.

**Housecleaning services** (Dependent Care : Other)

**Incidental expenses (field trips, t-shirts or other clothing, diaper changing fee)** (Dependent Care : Other)

**Kindergarten** (Dependent Care : Education)  
Such expenses considered educational in nature.

**Late Payment Fees** (Dependent Care : Fee)

**Lessons (dance, music, sports)** (Dependent Care : Education)

**Overnight camp** (Dependent Care : Care)  
Even if expenses split out between day and night

**Tuition expenses** (Dependent Care : Education)  
Such expenses considered educational in nature.