

Eligible Dependent Care Expenses

The following list describes certain types of expenses that qualify as dependent care for purposes of reimbursement under a dependent care flexible spending account. This list is not intended to be all-inclusive; there may be other dependent care expenses recently approved by the Internal Revenue Service.

After-school Care / Extended Day Programs

Amounts Paid to Child of Participant (if 19 or older and not claimed as dependent)

Au Pair Expenses

Babysitter (unless child or step-child of employee under 19 or claimed as dependent)

Custodial / Elder Care Expenses (if not attributable to medical expenses; 8+ hours per day in household)

Dependent Care Center Expenses

Pre-Kindergarten / Nursery School (if primary purpose is to care for child to enable parent employment)

FICA / FUTA Taxes of Day Care Provider

Looking for Work (if incurred to enable employee to look for work)

Nanny (to extent related to dependent care)

Relative of Participant (if paid to parent or grandparent of participant)

Self-Employment (if expenses incurred in connection with self-employment)

Sick-Child Facility (if incurred to enable attendance at work)

Day Camp (if primary purpose is custodial in nature, not educational)