



Know Your Dependent Care FSA Eligible and Ineligible Expenses

Maximize the Value of Your Reimbursement Account - Your Dependent Care Flexible Spending Account (FSA) dollars can be used for a variety of out-of-pocket health care expenses. The following is based on a list of eligible and ineligible expenses used by federal employees. For a complete list visit <https://www.irs.gov/pub/irs-pdf/p503.pdf>.

Eligible Child Care Expenses	Ineligible Child Care Expenses
<ul style="list-style-type: none">■ Au pair expenses for dependent care (does not include travel expenses)■ Babysitting (work-related, inside or outside household)■ Babysitting by your relative who is not a tax dependent (work-related)■ Before & After school or extended day programs (supervised activities after the regular school program)■ Custodial childcare expenses for qualifying individual■ Day camps, if primary reason for being there is the care and well-being of the child and is custodial in nature, not education■ Daycare centers■ FICA and FUTA taxes of daycare provider■ Household employee whose services include care of a qualifying person■ Late pick-up fees■ Looking for work-expenses incurred to enable employee to look for work■ Nanny expenses■ Preschool/Nursery school for pre-kindergarten■ Sick-child care center to extent the care is not for medical services■ Summer day camps■ Temporary Absence such as for vacation or minor illness and required to pay provider weekly or monthly and the payment includes the short absence as well as work days■ Transportation to and from eligible care (provided by your care provider)■ Work-related day care expenses – must allow you to work or look for work. You must be gainfully employed (earning income). This does not include volunteer work that is unpaid or for nominal pay	<ul style="list-style-type: none">■ Educational/tuition expenses – kindergarten, first grade and above■ Expenses paid to child of participant■ Field trip expenses■ Food, clothing, education or entertainment expenses■ Household services (chauffeur, bartender, gardener)■ Incidental expenses (diapers, activities, etc. charges)■ Overnight camp (not even the portion attributed to the daytime cost)■ Payment for care where you are not the custodial parent (in divorce situations)■ Payments for care while you are off work because you are on a leave of absence■ Payments for care while you are off work because you are on maternity or other medical leave■ Payments for care while you are off work because you are on vacation unless required to pay weekly or monthly and the payment includes the short absence as well as work days■ Payments for care while you are off work due to illness unless temporary absence, required to pay weekly or monthly and the payment includes the short absence as well as work days■ Payment for services not yet provided (advanced payments)■ Registration fees/reservation fees/holding fees unless paid in order to obtain care and only if and when that provider is selected■ Transportation expenses unless furnished by the care provider to or from a place where care is provided

Eligible Elder Day Care Expenses	Ineligible Elder Day Care Expenses
<p>Elder Day Care Expenses</p> <ul style="list-style-type: none">■ Adult daycare center■ Custodial eldercare expenses for qualifying individual■ Looking for work-expenses incurred to enable employee to look for work■ Elder care (work-related, inside or outside household)■ Senior day care■ Transportation to and from eligible care (provided by your care provider)	<p>Elder Day Care Expenses</p> <ul style="list-style-type: none">■ Custodial elder care (not work-related, for other purpose)■ Day nursing care■ Medical care■ Nursing home care■ Transportation expenses unless furnished by the care provider to or from a place where care is provided

Note: This list is not meant to be all-inclusive, as other expenses not specifically mentioned may also qualify.