

Dependent Care Flexible Spending Account

Eligible Expenses

Please note this listing is subject to change at any time and without notice due to new legislation.

DEPENDENT CARE EXPENSE	ELIGIBLE	
After-school, before school care or extended day programs	YES	If used to enable the employee and spouse to be gainfully employed. These programs generally are not educational in nature. Their primary purpose is to care for children while parents are at work. However, educational expenses (e.g. tuition) won't qualify. Expense not to be reimbursed until the care has been provided.
Agency Fee	YES	If it is an expense that must be paid in order to obtain the related care. However, the fee is not to be reimbursed until care is provided.
Application Fee	YES	If it is an expense that must be paid in order to obtain the related care. However, the fee is not to be reimbursed until care is provided.
Au Pair	YES	Amounts paid to an au pair to care for a qualifying individual may qualify as dependent care assistance expenses. In addition, an up-front fee paid to employ the au pair may qualify as a child care expense if it is an expense that must be paid in order to obtain the related care, but it should not be reimbursed until care is provided.
Babysitter (inside or outside participant's household)	Potentially qualifying expense	Will qualify unless the babysitter is (1) under age 19 and is the employee's child, stepchild, or eligible foster child; (2) an individual whom the employee or spouse can

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		claim as a dependent on IRS Form 1040; (3) the employee's spouse; or (4) a parent of the employee's under-age 13 qualifying child. *However, the cost of a babysitter while an employee and spouse go out to eat is not normally a work-related expense and generally won't qualify.
Classes (music, dance, swimming, etc.)	NO	Such expenses are primarily educational in nature.
Day Camp	YES	The cost of day camp or a similar program to care for a qualifying individual may qualify, even if the day camp specializes in a particular activity.
Deposit	YES	Will qualify if it is an expense that must be paid in order to obtain the related care. However, the fee cannot be reimbursed until care is provided.
Kindergarten	NO	Such expenses are primarily education in nature, whether half or full day, private or public school, state mandated or voluntary.
Late Fees	Potentially qualifying expense	Probably will qualify if for late pickup (i.e., the fee is charged to care for the child because the child was picked up late) - the payment still relates directly to care of the child. Probably won't qualify if for late payment (i.e. the fee is charged because the parent

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		paid the child-care bill late) - the payment doesn't relate directly to care of the child.
Overnight Camp	NO	Expenses for overnight camps are not employment-related expenses.
Preschool	YES	Expenses for nursery school, preschool, or similar programs below the level of kindergarten are considered to be for care.
Registration Fee	YES	Will qualify if the fee must be paid in order to obtain care. However, the fee cannot be reimbursed until care is provided.
Summer School	NO	Such expenses are primarily educational in nature.
Tuition Expenses	NO	Such expenses are primarily educational in nature.