

## DEPENDENT CARE ELIGIBLE EXPENSES (Partial List)

PARTIAL ELIGIBLE EMPLOYMENT-RELATED EXPENSE LIST (Continued) (REIMBURSABLE UNDER THE DEPENDENT CARE FSA)	ELIGIBILITY FOR REIMBURSEMENT
<b>After-school care or extended day programs</b> (supervised activities for children after the regular school program). As the primary purpose of these programs is to care for children while parents are at work (custodial care), these custodial care programs are therefore eligible for reimbursement.	<b>ELIGIBLE</b>
<b>Minor baby-sitter</b> (Inside or outside participant's home); amounts paid are eligible unless baby-sitter is child of employee (or spouse) under age 19, or is otherwise claimed as a dependent by the employee or spouse on the IRS Form 1040.	<b>ELIGIBLE</b>
<b>Au Pair expenses</b> . Reimbursable provided that expenses are allocated to current Plan Year and are for custodial care, which may not include airfare and other such costs.	<b>ELIGIBLE</b>
<b>Custodial or elder care expenses</b> . Eligible to extent not attributable to medical services.	<b>ELIGIBLE</b>
<b>Educational expenses – pre-kindergarten/nursery school, etc.</b> Eligible if primary purpose of the expense is to care for the child so that the parent can work. Most nursery schools, even Montessori, are custodial in nature.	<b>ELIGIBLE</b>
<b>Expenses paid to relative</b> – e.g., parent or grandparent of participant. Eligible unless relative is a tax dependent of the particular child under age 19.	<b>ELIGIBLE</b>
<b>FICA and FUTA taxes</b> of day care provider.	<b>ELIGIBLE</b>
<b>Looking for work</b> – dependent care expenses incurred to enable employee to look for work	<b>ELIGIBLE</b>
<b>Nanny expenses</b> (see also Registration fees). Eligible to extent expense is attributable to dependent care expenses and expenses of incidental household services.	<b>ELIGIBLE</b>
<b>Sick-child center</b> . May be eligible expenses when they are incurred to enable the employee to go to work when the child is ill.	<b>ELIGIBLE</b>
<b>Summer day camp</b> . Eligible to extent attributable to care of dependent regardless of whether the program includes instruction for sports or other extra-curricular activities. The primary purpose of the expense for summer day camp should be custodial in nature and not educational ( <b>overnight camps are NOT eligible</b> ).	<b>ELIGIBLE</b>

## DEPENDENT CARE INELIGIBLE EXPENSES

PARTIAL INELIGIBLE EMPLOYMENT-RELATED EXPENSE LIST (Continued) (NOT REIMBURSABLE UNDER THE DEPENDENT CARE FSA)	ELIGIBILITY FOR REIMBURSEMENT
<b>Educational Expenses – first grade or above</b> . Educational expenses for a child in first grade or higher are not considered expenses for care.	<b>INELIGIBLE</b>
<b>Educational Expenses – kindergarten</b> . Ineligible, as expenses are primarily educational in nature, regardless of half or full-day, private or public school, state mandated or voluntary. IRS officials have informally indicated that kindergarten fees are almost always an educational expense and should therefore never be reimbursed under a dependent care plan.	<b>INELIGIBLE</b>
<b>Expenses paid to child of participant</b> . Ineligible unless child is age 19 or older and cannot be claimed as a dependent of the participant or participant's spouse	<b>INELIGIBLE</b>
<b>Food Expenses</b> . Ineligible if charged separately from dependent care expense. May be eligible if part of dependent care charge.	<b>INELIGIBLE</b>
<b>Household Services – e.g., housekeeper, maid, cook</b> . Generally ineligible, except where incidental to childcare.	<b>INELIGIBLE</b>
<b>Incidental Expenses – e.g., diapers, activities, etc., charges</b> . Ineligible if charged separately from dependent care expenses. May be eligible if part of dependent care charge.	<b>INELIGIBLE</b>
<b>Overnight summer camp expenses</b> .	<b>INELIGIBLE</b>
<b>Registration fees</b> . Most fees are ineligible since most registration fees are not applied toward the care of a qualifying individual. For example, a registration fee to a nanny service would not be for the care of a child. However, if these fees are allocable to actual care – and not described as materials or other fees – IRS officials have informally indicated that fees might be reimbursable.	<b>INELIGIBLE</b>
<b>Sick employee – e.g., care for a dependent while the sick employee stays home</b> . Ineligible. However, IRS officials have informally indicated that the limitation applicable to a "sick" employee was intended to apply to long-term illness. Thus, daycare expenses during a short-term illness might be reimbursable.	<b>INELIGIBLE</b>
<b>Transportation expenses</b> . Ineligible if charged separately from dependent care expense. May be eligible if part of dependent care charge.	<b>INELIGIBLE</b>