

## Dependent Care Expenses – Dependent Care FSA only

To be eligible for reimbursement, dependent care expenses must be for an [eligible dependent](#) and for care that allows the FSA participant to work or look for work. The expenses listed below are typically considered eligible by the IRS. These expenses can be reimbursed through your dependent care FSA. For a complete listing, see IRS Publication 503 on [irs.gov](#).

### Child Care

Child care provided by a baby sitter, day care facility or before or after school program, as well as summer day camp, are eligible. Extracurricular activities such as dance or piano lessons are not eligible.

Child Care Expenses
After school programs
Babysitting (someone else's home)
Babysitting (your home)
Before school programs
Child care
Nursery school
Preschool
Sick child care
Summer day camp

### Senior Care

Senior care provided by a sitter or a day care facility is eligible if the senior is considered an eligible adult. Medical care, nursing care and transportation costs are not eligible.

Senior Care Expenses
Adult day care
Elder care (in your home)
Elder care (outside your home)
Senior day care

### Non-Reimbursable Dependent Care Expenses

The following expenses are not reimbursable through a dependent care FSA.

Child Care
Extracurricular activities such as music lessons
Private school tuition (for kindergarten and up)
Overnight camp
Transportation to and from eligible care
Tutoring

## Senior Care

Day nursing care

Medical care

Nursing home care

Transportation to and from eligible care

### **Additional Notes:**

- If married, both you and your spouse must be actively employed. If one spouse is actively employed, the other spouse must be incapable of self-care or a full-time student.
- The funds to be used from your dependent care FSA must not exceed the lesser of your or your spouse's earned income for the plan year.
- Care may be provided in your home or another location but not by someone who is your minor child or dependent for income tax purposes (e.g. an older dependent child).
- If the services are provided by a day care facility that cares for six or more individuals at the same time, the facility must comply with state day care regulations.