



DEPENDENT CARE FSA (DCA) COVERED AND EXCLUDED EXPENSES

COVERED EXPENSES

- ▶ Au Pair (for children under age 13)
- ▶ Babysitter (cannot be a tax dependent or spouse, for children under age 13)
- ▶ Before & after school care (for children under age 13)
- ▶ Nanny (for children under age 13)
- ▶ Pre-K or preschool tuition
- ▶ Registration fees (reimbursed after services being paid for are incurred)
- ▶ Summer day camp

POTENTIALLY COVERED EXPENSES

- ▶ Care for spouse or other tax dependent who is physically or mentally incapable of self-care (must reside in member's home at least 8 hours a day)
- ▶ Elder day care for spouse or other tax dependent who is physically or mentally incapable of self-care (must reside in member's home at least 8 hours a day)
- ▶ Transportation fees, to & from (transportation provided by the dependent care provider to & from daycare)

EXCLUDED EXPENSES

- ▶ Activity fees/meals (if fees can be separated out from cost of care)
- ▶ Child care placement fees
- ▶ Materials fees (if fees can be separated out from cost of care)
- ▶ Music/dance/swimming/etc. lessons
- ▶ Nursing home care
- ▶ Overnight camp
- ▶ Tuition for kindergarten or above

NOTE:

Dependent care is for qualifying dependent children under the age of 13 and in some cases, adult daycare or elder care for a qualifying dependent. If parents are divorced, only the custodial parent is allowed reimbursement from a Dependent Care FSA, even if the child is not claimed on their taxes. The non-custodial parent cannot be reimbursed under a dependent care FSA even if they claim the child on their taxes. In order to be eligible for a dependent care FSA, the care provided must be for the purpose of the member and spouse, if married, to work or actively look for work.