

YOUR spending ACCOUNT™

Dependent Care Spending Account

- Eligible
- Ineligible
- Potentially Eligible

A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

| Expense | Covered? | More Details |
|--|-------------------------------------|--------------|
| Agency fee - Agency fees, application fees, and deposits if the taxpayer is required to pay the expense to obtain the related care. All fees are eligible for reimbursement after the services have started. | <input checked="" type="checkbox"/> | |
| Au pair | <input checked="" type="checkbox"/> | |
| Babysitter - For an evening out, payments to a caregiver/child aren't eligible | <input checked="" type="checkbox"/> | |
| Care during volunteer work - For dependent care when you or your spouse volunteer work for free or for a nominal salary | <input checked="" type="checkbox"/> | |
| Care while not working - For dependent care received while you or your spouse are home sick from work or not working (however, care provided while spouse or employee attends class as a full-time student would be reimbursable) | <input checked="" type="checkbox"/> | |
| Child support payments - Payments made by an individual to an ex-spouse for the care of the couple's child or children | <input checked="" type="checkbox"/> | |
| Claimed expenses on tax return - Benefits provided through the Dependent Care Plan reduce dependent care credit base amounts eligible on tax return | <input checked="" type="checkbox"/> | |
| Clothing | <input checked="" type="checkbox"/> | |
| Day camp - The cost of sending your child to a day camp may be a work-related expense, even if the camp specializes in a particular activity, such as computers or soccer | <input checked="" type="checkbox"/> | |

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|---|----------|--------------|
| Day care - In your home or elsewhere (wages to home day care provider or day care center charges) | ✓ | |
| Education - Various costs for kindergarten or higher | ✗ | |
| Food | ✗ | |
| Food fees - If charges are included as part of nursery school or day care charges and are incidental and inseparably a part of the care of a qualifying individual. | ✓ | |
| HCSA/HRA as DCSA - Claims that are submitted incorrectly as a DCSA claim when it should have been submitted as a HCSA/HRA claim | ✗ | |
| Home care for older dependent - Nonmedical care in your residence for a dependent over the age of 13 to the extent the older dependent is physically or mentally unable to care for him or herself | ✓ | |
| Household services - Wages to a housekeeper who cares for the child and also does household services in conjunction with providing care of a dependent (e.g. cooking, cleaning, etc.). | ✓ | |
| Housekeeper - Payment to a housekeeper when you or your spouse are home sick | ✗ | |
| Nursery school tuition | ✓ | |
| Nursing home care - For around-the-clock care | ✗ | |

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| Expense | Covered? | More Details |
|--|----------|--------------|
| Overnight camp | ✗ | |
| Preschool tuition | ✓ | |
| Prior plan year expense | ✗ | |
| Substitute child care | ✓ | |
| Taxes for caregiver's wages - Taxes paid for services of a home child care provider, such as a nanny, housekeeper, or au pair | ✓ | |
| Transportation - Transportation provided by a dependent care provider | ✓ | |
| Travel fees for care provider - Airfare for an au pair who provides child care services | ✗ | |