

Know Your Dependent Care FSA Eligible and Ineligible Expenses

Maximize the Value of Your Reimbursement Account - Your Dependent Care Flexible Spending Account (FSA) dollars can be used for a variety of out-of-pocket dependent care expenses that qualify as federal income tax deductions. Dependent Care FSA dollars can be used to reimburse you for daycare expenses incurred by you to enable you to be at work.

IMPORTANT: The following is a list of expenses currently eligible and not eligible by the Internal Revenue Service (“IRS”) as deductible daycare expenses. This list is not necessarily inclusive or exclusive, and may be subject to change based on regulations, IRS revenue rulings and case law. It is solely based on our current interpretation and is not intended to be legal advice.

Eligible Expenses (Expense incurred for care of a dependent to enable you to work or look for work)

Children (Up to age 13)

- Child Care
- Dependent Care
- Before or After School Programs
- Extended Care (supervised program before or after regular school hours)
- Care by a Nanny/Au Pair
- Nursey School
- Preschool
- Sick Child Care
- Summer Day Camp
- Transportation to and from eligible care (provided by your care provider)

ADULT/SENIOR CARE

- Custodial Elder care
- Elder Care (in your home or someone else’s home)
- Elder Care (Expense incurred while you work to enable you to work or look for work)
- Senior Day Care

Ineligible Expenses

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| <ul style="list-style-type: none"> ■ Custodial elder care (not work-related, for other purpose) ■ Dance Lessons ■ Educational, Learning or Study Skill Services ■ Field Trips ■ Household Services (housekeeping, maid, cook, etc.) | <ul style="list-style-type: none"> ■ Kindergarten Tuition ■ Language Classes ■ Late Payment Fees ■ Nursing Home Care ■ Piano Lessons ■ Private School Tuition (for kindergarten and up) ■ School Tuition ■ Tutoring |
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Note: This list is not meant to be all-inclusive, as other expenses not specifically mentioned may also qualify. For additional information, check your Summary Plan Document or contact your Plan Administrator.