

Dependent Care FSA

Eligible Expenses

| Expense Description | Expense Eligibility | Required Documentation | Processing Notes |
|--|---------------------|------------------------|--|
| Agency Fees | Potentially | Standard | Agency fees may be employment-related expenses if the participant is required to pay these expenses to obtain care. However, these fees may not be reimbursed until the care is provided. Forfeited fees are not eligible for reimbursement. |
| Au Pair | Yes | Standard | Amounts paid for by the actual care of the dependent care eligible. See Agency Fees |
| Babysitter (in or out of the home) | Yes | Standard | |
| Before and after-school care | Yes | Standard | |
| Care for child age 13 or older | No | N/A | |
| Care for child under age 13 | Yes | Standard | There is a special rule for children of divorced parents. The child is a qualifying individual of the "custodial parent." A divorced, non-custodial parent cannot be reimbursed under a dependent care FSA. |
| Care for a spouse or other tax dependent who is physically or mentally incapable of self-care(e.g., elderly dependent) | Potentially | Standard | Individual must reside in the participant's home at least eight hours a day. See Nursing home-care. |
| Care for person not residing with participant | No | N/A | |
| Childcare placement fees (e.g., finders fee) | No | N/A | |
| Elder daycare for a spouse or other tax dependent who is physically or mentally incapable of self-care(e.g., elderly dependent) | Potentially | Standard | Individual must reside in the participant's home at least eight hours a day. See Nursing home-care. |
| Field Trip and/or activity fees | No | N/A | Ineligible unless incident to and inseparable from cost of care. |
| Lessons in lieu of care | No | N/A | |
| Materials Fee | No | N/A | Ineligible unless incident to and inseparable from cost of care. |
| Meals | No | N/A | Ineligible unless incident to and inseparable from cost of care. |
| Nanny | Yes | Standard | Only actual care of dependents is eligible. |
| Nursing home care for a spouse or other tax dependent who is physically or mentally incapable of self-care (e.g., elderly dependent) | No | N/A | |
| Over night Camp | No | N/A | |
| Payments to a participant's spouse or to a parent of the participant's child who is not the participant's spouse | No | N/A | |
| Registration fees | Potentially | Standard | Agency fees may be employment-related expenses if the participant is required to pay these expenses to obtain care. However, these fees may not be reimbursed until the care is provided. Forfeited fees are not eligible for reimbursement. |

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| Sick child facility | Yes | Standard | |
| Summer day camp | Yes | Standard | Advanced payment for the entire summer is not eligible. |
| Transportation expenses to and/or from care | Yes | Standard | Only the cost of transportation to or from where care provided furnished by a dependent care provider may be an employment-related expense (e.g. transportation to and from a day camp or to an after-school program not on school premises.) |
| Tuition for pre-k or nursery school | Yes | Standard | |
| Tuition for kindergarten or above | No | N/A | |
| Virtual Camps | No | N/A | |

All dependent care reimbursement requests must include a completed and signed provider certification (noted on the reimbursement form). If you do not have provider certification, complete the reimbursement form and submit an itemized statement from the dependent care provider that includes:

- Start and end dates of service
- Dependent's name and date of birth
- Itemization of charges
- Provider's name, address, and tax ID or Social Security number

Credit card receipts, canceled checks, and balance forward statements do not meet the requirements for acceptable documentation.

The maximum reimbursement you may receive is equal to the current account balance in your dependent care FSA. If your reimbursement request is more than your available balance, the remaining amount will be placed in a pending status. The pending amount will be paid when additional funds are posted to your account.