

Dependent Care Account - Eligible & Ineligible Expenses

Sample Eligible Expense

- ✓ Adult Daycare Centers
- ✓ After School Program
- ✓ Au Pair
- ✓ Babysitting (work-related, in your home or someone else's home)
- ✓ Babysitting by your relative who is not a tax dependent (work-related)
- ✓ Before or after school programs
- ✓ Custodial elder care (work-related)
- ✓ Day nursing care, if primarily for dependent care
- ✓ Dependent care (while you work, to enable you to work or look for work)
- ✓ Elder care (in your home or someone else's)
- ✓ Elder care (while you work, to enable you to work or look for work)
- ✓ Extended care (supervised program before or after regular school hours)
- ✓ Housekeeper who cares for child (only payment attributable to work-related childcare)
- ✓ Licensed Day Care Centers
- ✓ Nanny
- ✓ Nursery school
- ✓ Payroll Taxes Related to Eligible Care
- ✓ Preschool
- ✓ Registration Fees (required for eligible care, after actual services are received)
- ✓ Senior daycare
- ✓ Sick Child Care
- ✓ Summer Day Camp
- ✓ Total Payments (Transferred from Previous Administrator)
- ✓ Transportation to and from eligible care (provided by your care provider)

Ineligible Expense Examples

- x Activity Fees
- x Babysitting (not work-related, for other purpose)
- x Babysitting by your tax dependent (work-related or for other purpose)
- x Custodial elder care (not work-related, for other purpose)
- x Dance Lessons
- x Educational, learning or study skills services
- x Field trips
- x Household services (housekeeper, maid, cook, etc.)
- x Kindergarten tuition
- x Language classes
- x Late Payment Fees
- x Meals, Food or Snack
- x Medical Care
- x Nursing home care
- x Payment for services not yet provided (payment in advance)
- x Piano lessons
- x Private School Tuition (Kindergarten and up)
- x School tuition
- x Sleep-away Camp (overnight camp)
- x Transportation to and from Eligible Care (not provided by your care provider)
- x Tutoring

This is for informational purposes only, this is not an offer of coverage. *This list is not meant to be all-inclusive* and is not intended to be legal advice. You should consult your tax advisor or legal counsel for advice and information concerning your personal situation before making any decisions. For a complete list of qualified dependent care expenses see [IRS Publication 503](#).