



Dependent Care Flexible Spending Account Eligible and Ineligible Expenses

Know What Expenses Qualify for Your Dependent Care Flexible Spending Account - Your Dependent Care Flexible Spending Account (DCA) dollars can be used for qualifying employment-related expenses. Expenses are considered employment-related if 1) the employee incurs the expenses in order to enable to employee (and the employee's spouse) to be gainfully employed and 2) the expenses are for the care of one or more qualifying individuals.

A qualifying individual as defined under IRC 21(b)(1) means:

- A dependent of the taxpayer who has not attained age 13 (unless your employer elected under the CAA of 2021 to increase to 14)
- A dependent of the taxpayer or spouse who is physically or mentally unable to care for himself or herself and has the same principal place of abode for more than half of the year

ELIGIBLE EXPENSES	INELIGIBLE EXPENSES
<ul style="list-style-type: none">■ Au pair■ Babysitter inside or outside household■ Backup or emergency care■ Before and after school or extended day programs■ Custodial childcare or eldercare expenses■ Day camps■ Daycare centers■ Household employee whose services include care of a qualifying person■ Late pick-up fees■ Looking-for-work expenses■ Nanny expenses■ Preschool/nursery school for pre-kindergarten■ Registration fees if required to obtain care■ Sick-child care center■ Summer day camps	<ul style="list-style-type: none">■ Educational/tuition expenses■ Field trip expenses■ Food, clothing or entertainment expenses■ Household services such as housekeeper, maid or cook■ Incidental expenses■ Overnight camps■ Payments to a child of the employee under the age of 19 or a dependent of the employee■ Payments for care while on a leave of absence, or while on maternity, or other medical leave■ Payments for care while you are on vacation■ Payment for services not yet provided■ Payments for care where you are not the custodial parent■ Tutoring programs

IMPORTANT: Not all expenses are eligible under all plans. An employer may limit which expenses are allowable under their Dependent Care FSA plan. If you are unsure of what your Dependent Care FSA dollars may be used for, please contact your Plan Administrator.

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 of IRC Section 129 and is not intended to be legal advice.