

ELIGIBLE & NON-ELIGIBLE DEPENDENT CARE EXPENSES EXAMPLES

Eligible Dependent Care Expenses (See [IRS Publication 503](#))

- ✓ After school or extended day programs (supervised activities after the regular school program)
- ✓ Au pair expenses for dependent care (does not include travel expenses)
- ✓ Babysitter inside or outside household
- ✓ Custodial childcare or eldercare expenses for qualifying individual
- ✓ Day camps, if primary reason for being there is the care and well-being of the child and is custodial in nature, and not educational
- ✓ Daycare centers
- ✓ FICA and FUTA taxes of daycare provider
- ✓ Household employee whose services include care of a qualifying person
- ✓ Looking for work-expenses incurred to enable employee to look for work
- ✓ Nanny expenses
- ✓ Preschool/Nursery school for pre-kindergarten
- ✓ Sick-child care center to extent the care is not for medical services
- ✓ Temporary Absence such as for vacation or minor illness and required to pay provider weekly or monthly and the payment includes the short absence as well as work days
- ✓ Work-related day care expenses - must allow you to work or look for work. You must be gainfully employed (earning income). This does not include volunteer work that is unpaid or for nominal pay.

Non-Eligible Dependent Care Expenses (See [IRS Publication 503](#))

- X Educational/tuition expenses - kindergarten, first grade and above
- X Expenses paid to child of participant
- X Field trip expenses
- X Food, clothing, education or entertainment expenses
- X Household services (chauffeur, bartender, gardener)
- X Incidental expenses (diaper, activities, etc. charges)
- X Overnight camp (not even the portion attributed to the daytime cost)
- X Payments for care where you are not the custodial parent (in divorce situations)
- X Payments for care while you are off work because you are on a leave of absence
- X Payments for care while you are off work because you are on maternity or other medical leave
- X Payments for care while you are off work because you are on vacation unless required to pay weekly or monthly and the payment includes the short absence as well as work days
- X Payments for care while you are off work due to illness unless temporary absence, required to pay weekly or monthly and the payment includes the short absence as well as work days
- X Payment for services not yet provided (advance payments)
- X Registration fees/reservation fees/holding fees unless paid in order to obtain care and only if and when that provider is selected
- X Transportation expenses unless furnished by the care provider to or from a place where care is provided

This list has been compiled for your convenience and is designed to provide a general overview. Readers are cautioned to consult with their personal tax advisor as necessary. This information is subject to change at any time and without notice.