

# Eligible Dependent Care Expenses

Expense	Eligibility	Notes
After-school daycare or extended day programs (supervised activities for children after the regular school program)*	Potentially qualifying expense	Will qualify if used to enable the employee and spouse to be gainfully employed. The primary purpose should be to care for children while parents are at work. Educational expenses won't qualify.
Agency Fee	Potentially qualifying expense	Will qualify if it is an expense that must be paid in order to obtain the related care. However, the fee should not be reimbursed until care is provided. Fees that are forfeited because the employee selects a different provider will not qualify.
Application fee*	Potentially qualifying expense	Will qualify if it is an expense that must be paid in order to obtain the related care. However, the fee should not be reimbursed until care is provided. Fees that are forfeited because the employee selects a different provider will not qualify.
Assisted living		See Elder care
Au pair	Potentially qualifying expense	Amounts paid to an au pair to care for a qualifying individual may qualify as dependent care assistance expenses. In addition, an up-front fee paid to employ the au pair may qualify as a child-care expense if it is an expense that must be paid in order to obtain the related care, but it should not be reimbursed until care is provided.
Babysitter (inside or outside participants household)*	Potentially qualifying expense	Will qualify unless the babysitter is (1) under age 19 and is the employee's child, stepchild, or eligible foster child; (2) an individual for whom the employee or spouse can claim a deduction on IRS Form 1040; (3) the employee's spouse; or (4) a parent of the employee's under-age-13 qualifying child. The cost of a babysitter while an employee is out on a non work-related expense won't qualify.
Backup or emergency care*	Potentially qualifying expense	Will qualify if used to enable the employee and spouse to be gainfully employed.
Before-school care or extended day programs (supervised activities for children before the regular school program)*	Potentially qualifying expense	Will qualify if used to enable the employee and spouse to be gainfully employed. The primary purpose should be to care for children while parents are at work. Educational expenses won't qualify.
Camp		See <b>Day camp</b> and <b>Overnight camp</b>
Child of employee over age 19, amounts paid to	Potentially qualifying expense	Will qualify if neither the employee nor the spouse can claim an exemption for the child. See also <b>Relative</b>
Child of employee under age 19, amounts paid to	Not a qualifying expense	See <b>Relative</b>
Classes (music, dance, swimming, etc.)*	Not a qualifying expense	Such expenses are primarily educational in nature.
Clothing	Potentially qualifying expense	Won't qualify if charged separately from dependent care expense.
Day Camp*	Potentially qualifying expense	The cost of a day camp or similar program to care for a qualifying individual may qualify, even if the day camp specializes in a particular activity (e.g., soccer, or computers). Separate equipment or similar charges(e.g., a laptop rental fee for a computer camp won't qualify. Also, summer school expenses are considered primarily for education rather than for care and won't qualify. See <b>Tuition expenses</b> .
Dependent care center*	Potentially qualifying expense	Will qualify if the center meets the requirement of Code§21(b)(2)(C),including compliance with all applicable laws and regulations.
Deposit*	Potentially qualifying expense	Will qualify if it is an expense that must be paid in order to obtain the related care. However, the fee should not be reimbursed until care is provided. Fees that are forfeited because the employee selects a different provider will not qualify.
Disabled qualifying child under age 13	Potentially qualifying expense	The requirement that at least eight hours per day be spent in the employee's household in order for care provided outside the employee's household to qualify for reimbursement does not apply to a qualifying child under age 13, whether or not the qualifying child is incapable of self-care. Any care provided outside the household, however, must enable the employee and spouse to be gainfully employed, and other restrictions must still be met.
Educational expenses		See <b>KindergartenI</b>

<b>Elder care</b>	Potentially qualifying expense	Will qualify only if (1) care is used to enable the employee and spouse to be gainfully employed; (2) such expenses are not attributable to medical services; (3) the elderly person is a qualifying individual; and (4) in the case of services provided outside the employee's household, the person still regularly spends at least eight hours each day in the employee's household. Elder day care will often qualify but around-the-clock care in a nursing home will not qualify.
<b>Food</b>	Potentially qualifying expense	Won't qualify if charged separately from dependent care expense. Small amounts may qualify if incidental to and inseparably a part of the dependent care (e.g., lunch included with preschool care).
<b>Hold-the-spot-fee*</b>	Potentially qualifying expense	Fees charged by a provider to "hold a spot" for a qualifying individual during a period when care is not needed might qualify, if the fee must be paid in order to obtain care from the provider when care is needed again. However, the fee can't be reimbursed unless and until care with the provider is resumed. If the child does not return to the same provider the fee won't qualify.
<b>Incidental expenses-extra charges for special activities*</b>	Potentially qualifying expense	Won't qualify if charged separately from dependent care expense.
<b>Kindergarten</b>	Not a qualifying expense	Such expenses are primarily educational in nature.
<b>Late fees*</b>	Potentially qualifying expense	Will qualify if for late pickup because the payment relates directly to child care. Won't qualify if for late payment of a bill, because the payment doesn't relate directly to child care.
<b>Lessons (music, dance, swimming, etc.)</b>	Not a qualifying expense	Such expenses are primarily educational in nature.
<b>Nanny*</b>	Potentially qualifying expense	Will qualify to the extent that amounts paid are attributable to the care of a qualifying individual
<b>Nursing home</b>		See <b>Elder care</b> .
<b>Overnight camp</b>	Not a qualifying expense	Expenses for overnight camps are not employment-related expenses. See <b>Day camp</b> .
<b>Parent of employee's under-age-13 qualifying child, amounts paid to</b>	Not a qualifying expense	See also <b>Relative</b> .
<b>Part-time employment (payments to provider for periods when employee works part-time)</b>	Potentially qualifying expense	If the employee is required to pay for care on a periodic basis that includes both work and non-work days, payments for periods that include both work and non-work days will qualify in full. Otherwise, expenses must be allocated between work and non-work days.*
<b>Placement fees for finding a dependent care provider</b>	Not a qualifying expense	Probably won't qualify-such fees would not seem to be required in order to obtain care.
<b>Prepaid fees for care</b>	Potentially qualifying expense	Won't qualify to the extent that the dependent care services have not been provided. Will qualify after the services to which the fees relate have been provided, if the services otherwise qualify as employment-related expenses. Fees that are forfeited won't qualify
<b>Recreation</b>	Potentially qualifying expense	Won't qualify if charged separately from dependent care expense. Small amounts may qualify if incidental to and inseparably a part of the dependent care.
<b>Registration fee*</b>	Potentially qualifying expense	Will qualify if it is an expense that must be paid in order to obtain the related care. However, the fee should not be reimbursed until care is provided. Fees that are forfeited because the employee selects a different provider will not qualify.
<b>Relative, amounts paid to*</b>	Potentially qualifying expense	Will qualify unless the relative is (1) under age 19 and is the employee's child, stepchild, or eligible foster child; (2) an individual for whom the employee or spouse can claim a deduction on IRS Form 1040; (3) the employee's spouse; or (4) a parent of the employee's under-age-13 qualifying child. However, the cost of care while an employee is out on a non work-related expense won't qualify.
<b>Self-employment, expenses incurred in connection with</b>	Potentially qualifying expense	Will qualify to the extent that they are incurred for dependent care.
<b>Services provided outside U.S.</b>	Potentially qualifying expense	Will qualify if the services are for care, enable the employee and spouse to be gainfully employed, and otherwise meet the requirements for reimbursement, even if received from a foreign care provider who does not have and is not required to obtain a U.S. TIN.

<b>Sick employee (payments to provider when sick employee stays home)</b>	Potentially qualifying expense	If the absence is considered short and temporary and the caregiving arrangement requires the employee to pay for care during the absence, then a payment for a period that includes the absence will qualify for reimbursement in full; other absences generally won't qualify. An absence of up to two consecutive weeks is considered short and temporary; whether a longer absence qualifies will depend on facts and circumstances.
<b>Sick-child facility*</b>	Potentially qualifying expense	Will qualify when incurred to enable the employee to go to work when the child is ill, if the primary purpose is child care.
<b>Summer day camp*</b>		<b>See Day camp</b>
<b>Summer school</b>	Not a qualifying expense	Such expenses are primarily educational in nature.
<b>Transportation expenses*</b>	Potentially qualifying expense	Will qualify if for transporting a qualifying individual to or from a place where care is provided and the transportation is furnished by a dependent care provider. Otherwise, such expenses aren't considered to be for care.
<b>Tuition expenses</b>	Not a qualifying expense	Such expenses are primarily educational in nature.
<b>Tutoring programs</b>	Not a qualifying expense	Such expenses are primarily educational in nature.
<b>Vacation (payments to provider for periods when employee is on vacation)</b>	Potentially qualifying expense	If the absence is considered short and temporary and the caregiving arrangement requires the employee to pay for care during the absence, then a payment for a period that includes the absence will qualify for reimbursement in full. Other absences generally won't qualify.
<b>Volunteer work (care that enables employee or spouse to volunteer)</b>	Not a qualifying expense	Won't qualify if the volunteer work is unpaid or for nominal pay.

**\*Child care expenses are only eligible for children under the age of 13.**