DEPENDENT CARE ELIGIBILITY LIST

The following is a summary of common expenses claimed against Dependent Care FSAs (DC-FSAs). Due to frequent updates to the regulations governing these accounts and arrangements, this list does not guarantee reimbursement and is to be utilized as a guide for the submission of claims. For more information on IRS-qualified medical expenses, <u>click here</u>.

Eligible Dependent Care Expenses

- Au pair services
- Babysitting services
- Before- and after-school programs
- Custodial or eldercare expenses, in-home or daycare center (not medical care)
- Nursery school
- Pre-kindergarten
- Summer day camp (not educational in nature)

Ineligible Dependent Care Expenses

- Clothing
- Food/meals
- Kindergarten and higher education/tuition expenses
- Overnight camp