

Eligible Dependent Care Account Expenses

Dependent Care Account funds cover care costs for your eligible dependents while you are at work.

- Before school or after school care (other than tuition)
- Custodial care for dependent adults
- Licensed day care centers
- Nursery schools or pre-schools
- Placement fees for a dependent care provider, such as an au pair
- Care of an incapacitated adult who lives with you at least eight hours a day
- Child care at a day camp, nursery school, or by a private sitter
- Late pick-up fees
- Summer or holiday day camps

Ineligible Dependent Care Account Expenses

These items are never eligible for tax-free purchase with Dependent Care Account funds.

- Expenses for children 13 and older
- Educational expenses including kindergarten or private school tuition fees
- Amounts paid for food, clothing, sports lessons, field trips, and entertainment
- Overnight camp expenses
- Registration fees
- Transportation expenses
- Care for dependent while sick employee stays home
- Late payment fees
- Payment for services not yet provided (payment in advance)
- Medical care



Dependent Care Accounts reimburse for dependent care expenses incurred during working hours.