

# ELIGIBLE AND INELIGIBLE EXPENSES FSA DEPENDENT CARE



The following dependent care expenses are permissible for reimbursement through a Flexible Spending Account, however the permissible expenses may vary by plan. Please refer to your FSA Summary Plan Description (SPD).

All Reimbursement Request Forms submitted must include the **required documentation** noted below.

## **Standard Documentation Includes One of the Following:**

1. An itemized receipt or statement, or
2. A provider's signature on the Reimbursement Request Form along with the provider's Tax I.D. Number.

A canceled check does not meet IRS regulations for proper documentation of an eligible expense

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## **Eligible Expenses for FSA - Dependent Care**

*Eligible dependent care expenses must be employment related.*

- Day Camp -- primary purpose must be custodial care and not educational in nature
- Dependent care expenses that are necessary for you (and your spouse) to work, actively look for work, or attend school full-time.
- Overnight child care when one parents is working and the other is sleeping.
- Dependent care for a child under age 13
- FICA/FUTA taxes of day care provider
- Late pick up fees
- Nanny expenses attributed to dependent care
- Nursery school (Pre-School)
- Registration fees -- when allocated to dependent care services that have been provided

## **Ineligible Expenses for FSA - Dependent Care**

- Activity fees/supplies
- Beepers/pagers
- Disabled dependent living outside of employee's household
- Educational expenses
- Field trips
- Food
- Kindergarten
- Late fees
- Overnight camp
- Placement fees
- Transportation
- Tuition
- Fees paid to a provider not reporting the income to the IRS