

Dependent Care FSA
Eligible Expenses



The IRS determines which expenses are eligible for reimbursement. While this list identifies the eligibility of some of the most common dependent care expenses, it's not meant to be comprehensive. Please check with your tax professional if you have questions about whether a particular expense is eligible for reimbursement under this program.

Expense	Eligible
Activity fees	N
Adult daycare center	Y
After school program for child(ren)	Y
Au Pair for child(ren)	Y
Babysitting (not work-related, for other purpose) for child(ren)	N
Babysitting (work-related, in your home or someone else's home) for child(ren)	Y
Babysitting by your relative who is not a tax dependent (work-related) for child(ren)	Y
Babysitting by your tax dependent (work-related or for other purpose) for child(ren)	N
Before or after school programs for child(ren)	Y
Child care (while you work, to enable you to work or look for work)	Y
Custodial elder care (not work-related, for other purpose)	N
Custodial elder care (work-related)	Y
Dance Lessons for child(ren)	N
Day nursing care, if primarily for dependent adult(s)	Y
Dependent care (while you work, to enable you to work or look for work)	Y
Educational, learning, or study skills services for child(ren)	N
Elder care (in your home or someone else's)	Y
Elder care (while you work, to enable you to work or look for work)	Y
Extended care (supervised program before or after regular school hours)	Y
Field trips for child(ren)	N
Household services (housekeeper, maid, cook, etc)	N
Housekeeper who cares for child (only portion attributable to work-related child care)	Y
Kindergarten tuition	N
Language classes for child(ren)	N
Late payment fees for child care	N

Dependent Care FSA
Eligible Expenses (cont.)



Expense	Eligible
Meals, food or snacks for child(ren)	N
Medical care for child(ren) or dependent adult(s)	N
Nanny for child(ren)	Y
Nursery school	Y
Nursing home care for dependent adult(s)	N
Payroll taxes related to eligible dependent care	Y
Piano lessons for child(ren)	N
Preschool	Y
Private school tuition (for kindergarten and up)	N
Registration fees (required for eligible care, after actual services are received)	Y
School tuition	N
Senior daycare	Y
Sick child care	Y
Sleep-away camp for child(ren)	N
Summer day camp for child(ren)	Y
Total payments (transferred from previous administrator)	Y
Transportation to and from eligible care (not provided by your care provider)	N
Transportation to and from eligible care (provided by your care provider)	Y
Tutoring for child(ren)	N

Questions?

TAG Participant Support

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