

Q&A: Dependent Care Assistance

Q: Who is a qualified dependent?

A. Children under the age of 13, a spouse who is physically or mentally unable to care for him/herself, and any adult you can claim as a dependent on your tax return that is physically or mentally unable to care for him/herself.

Q: What types of expenses are eligible for reimbursement?

A: Babysitter inside or outside household
Before and after school or extended day programs
Custodial childcare or eldercare expenses
Day camps
Daycare centers
Household employee whose services include care of a qualifying person
Late pick-up fees
Looking-for-work expenses
Nanny expenses
Preschool/nursery school for pre-kindergarten
Sick-child care center
Summer day camps

Q: What types of expenses are not eligible for reimbursement?

A: Educational/tuition expenses
Expenses paid to child of participant
Field trip expenses
Food, clothing, education, or entertainment expenses
Household services
Incidental expenses
Overnight camps
Payments for care while on a leave of absence, or while on maternity, or other medical leave
Payments for care while you are on vacation or due to illness
Payment for services not yet provided
Payments for care when you are not the custodial parent