



DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT ELIGIBLE EXPENSES

Please note this listing is subject to change at any time and without notice due to new legislation.

DEPENDENT CARE EXPENSE	ELIGIBLE YES OR NO	
After-school, before school care or extended day programs	YES	If used to enable the employee and spouse to be gainfully employed. These programs generally are not educational in nature. Their primary purpose is to care for children while parents are at work. (However, educational expenses (e.g. tuition) won't qualify. Expense not to be reimbursed until the care has been provided.
Agency Fee	YES	If it is an expense that must be paid in order to obtain the related care. However, the fee is not to be reimbursed until care is provided.
Application Fee	YES	If it is an expense that must be paid in order to obtain the related care. However, the fee is not to be reimbursed until care is provided.
Au Pair	YES	Amounts paid to an au pair to care for a qualifying individual may qualify as dependent care assistance expenses. In addition, an up-front fee paid to employ the au pair may qualify as a child care expense if it is an expense that must be paid in order to obtain the related care, but it should not be reimbursed until care is provided.
Day Camp	YES	The cost of day camp or a similar program to care for a qualifying individual may qualify, even if the day camp specializes in a particular activity.



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DEPENDENT CARE EXPENSE	ELIGIBLE YES OR NO	
Deposit	YES	Will qualify if it is an expense that must be paid in order to obtain the related care. However, the fee cannot not be reimbursed until care is provided.
Kindergarten	NO	Such expenses are primarily educational in nature, whether half or full day, private or public school, state mandated or voluntary.
Overnight Camp	NO	Expenses for overnight camps are not employment-related expenses.
Registration Fee	YES	Will qualify if the fee must be paid in order to obtain care. However, the fee cannot be reimbursed until care is provided.
Summer School	NO	Such expenses are primarily educational in nature.
Tuition Expenses	NO	Such expenses are primarily educational in nature.