Dependent Care Expense List

Qualifying Expenses (Partial List)

Adult Daycare Centers (including custodial adult care and care centers)	Eligible
Au Pair Expenses	Eligible
Babysitting (work-related)	Eligible
Before & After School (Extended Day) Programs	Eligible
Day Camp (when the primary attribute of the camp is custodial in nature)	Eligible
Expenses Paid to Relative (unless the relative is a tax dependent of the participant and under age 19)	Eligible
Pre-Kindergarten or Nursery/Pre-School	Eligible
Registration Fees (after services have been received)	Eligible
Sick-Child Care	Eligible

Ineligible Expenses (Partial List)

Activity Fees	Ineligible
Babysitting (when not work-related or care is provided by a minor child)	Ineligible
Education Expenses (including Kindergarten Tuition)	Ineligible
Field Trips	Ineligible
Food & Incidental Expenses	Ineligible
Household Services	Ineligible
Late Payment Fees	Ineligible
Nursing Care	Ineligible
Overnight Camps	Ineligible
Registration Fees (before services have been received)	Ineligible
Transportation Expenses (when not provided by the care provider and/or when charged separately)	Ineligible