

Dependent daycare FSA easy reference list

After school care: After school care that is primarily custodial in nature is reimbursable. [See extended day programs.](#)

After school enrichment classes: Programs and lessons that are primarily for education or are skill oriented are **not** reimbursable.

Au Pair: amounts paid to an au pair for the care of a child are reimbursable. Transportation and other fixed cost related to the employment of an au pair are not reimbursable.

Baby-sitter: Amounts paid to a baby-sitter who is not a dependent of the participant or the participant's spouse, either inside or outside the participant's home, are reimbursable. [See Au Pair, Relatives.](#)

Camp: [See overnight camp, Summer day camp.](#)

Deposits: Deposits that are specifically allocated to the care of a dependent are reimbursable after the service has been provided. [See Registration fees.](#)

Educational expenses: Educational expenses for a child in Kindergarten or higher grades are not reimbursable. [See Kindergarten tuition, Tuition.](#)

Elder care: amounts paid for the care of a dependent adult who is unable to care for him or herself that are not associated with medical expenses are reimbursable through the dependent daycare FSA. The dependent must live in your residence for at least eight hours each day.

Extended day programs: Supervised activities for children after the regular school program, which are primarily custodial in nature, are reimbursable. [See After school care.](#)

Kindergarten tuition: Kindergarten tuition expenses are not eligible for reimbursement out of the dependent daycare FSA. These expenses are eligible only if the expenses are for the care of the dependent. These expenses are not eligible for reimbursement if they are for education of the dependent. If the facility provides both services, an allocation must be made for each service and the portion that is allocated for the care of the dependent is the only portion that is reimbursable. [See Educational expenses, Tuition.](#)

Looking for work: Amounts for dependent daycare so that the participant, or the participant's spouse, is able to look for work are reimbursable.

Nanny fees: Amounts paid to a nanny for the care of a child are reimbursable. Registration fees paid to a nanny service are not reimbursable unless they are specifically allocated to the care of a child and not to materials or other fees. [See Registration fees.](#)

Nursing home: Expenses related to the nursing home care of a dependent are not reimbursable through a dependent daycare FSA, but may be reimbursable through a health care FSA. [See Nursing home on page 16 of this booklet.](#)

Nursery school/ Pre-kindergarten: Expenses for nursery school and pre-kindergarten are reimbursable.

Overnight camp: Overnight camp expenses are not eligible for reimbursement; even if the day and night activities are separately allocated. [See Summer day camp.](#)

Registration fees for care: a registration fee may qualify as a child care expense if it is an expense that must be paid in order to obtain care, but will not be reimbursed until the care has been provided or would have to be prorated over the duration of the agreement with the provider.

Relative of participant, expenses paid to – e.g. parent or grandparent of participant: Yes, unless the relative is a dependent for whom the participant/participant's spouse can claim an exemption, or is a child or step-child of the participant under age 19. [See Baby-sitter, Au Pair.](#)

Sick-child center: Amounts paid to sick-child center are eligible if they enable the participant to go to work when the child is ill.

Sick employee: Amounts paid to care for a dependent while the participant stays home from work due to illness are **not** reimbursable.

Summer day camp: Summer day camp fees are eligible for reimbursement AFTER the child has attended the camp. Supplies, registration, deposit, food, activities, transportation and other costs related to the summer day camp are not eligible for reimbursement.

Taxes: FICA and FUTA taxes paid to a daycare provider are reimbursable.

Volunteer work – expenses incurred to enable employee to volunteer: No, even if the volunteer work is for nominal pay.

Expenses not eligible:

- Diaper Fee
- Meals, snacks and beverages
- Activity supply fees that are not related to care
- Field trips
- Enrichment classes
- Lessons e.g. music, sports, education, etc.
- Transportation