

## Flexible Spending Account

### Examples of Eligible and Ineligible Expenses under a Dependent Care Reimbursement Account

You can use pre-tax dollars to pay for eligible child and/or adult dependent care expenses incurred. The care of a dependent must enable you and your spouse, if you are married to be employed, seek employment or attend school full time. The amount of reimbursement cannot exceed the lower of your or your spouse's income. This is assumed to be \$250 per child per month up to two children if one spouse is seeking work or attending school.

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|---|--|--|
| ✓ After School Care                               | ✓ Elder Care, non-medical and in the home  | ✓ Nanny expenses that are directly related to child care   |
| ✓ Au Pair Expense                                 | ✓ FICA and FUTA Taxes of Day Care Provider | ✓ Payments to a relative for child care as long as the relative is not a dependent and over the age of 19. |
| ✓ Baby Sitting                                    | ✓ Summer Day Camps                         |  |
| ✓ Day Care Center                                 |  |  |
| ✓ Educational Expenses as long as it's Pre-school |  |  |

#### Items that are NOT eligible for reimbursement under a Dependent Care Reimbursement Account:

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|--|---------------------------------------|---|
| ✓ Advance Payment of Day Care Expenses         | ✓ Educational Expenses – Kindergarten | ✓ Over Night Camps – Day Portion reimbursable |
| ✓ Amounts Paid to a Dependent                  | ✓ Food Expenses                       | ✓ Registration Fees for Care                  |
| ✓ Cook Expenses                                | ✓ Gardener                            | ✓ Transportation Expenses                     |
| ✓ Elder Care Expenses outside the home         | ✓ Household Services                  |   |
| ✓ Educational Expenses – First Grade and above | ✓ Maid Services                       |   |

#### Whose Dependent Care Expenses can I Reimburse?

Expenses must be for a qualifying individual under a Dependent Care Reimbursement Account DCRA. You can reimburse expenses for:

- Your dependent who has not reached the age of 13.
- Your dependent who is physically or mentally incapable of caring for himself or herself and who lives with you.
- Your spouse who is physically or mentally incapable of caring for himself or herself and who lives with you.