

NOTE: Dependent care spending account (DCSA) expenses are generally only considered for reimbursement where such expense enables the employee and spouse (if applicable) to be gainfully employed or looking for work. An exception may apply where the spouse is a full-time student or incapable of self-care. The following lists represent expenses that are frequently submitted for reimbursement under dependent care spending accounts (DCSA). These items have been divided into two lists: expenses that are generally eligible and expenses that are generally ineligible for reimbursement.

These lists are not intended to be exhaustive and are intended only to be used as a general guide. Consequently, expenses contained on the generally eligible list may be denied if the supporting claims documentation is insufficient or shows that the expense was incurred for services not considered dependent care, such as educational expenses. Conversely, expenses on the generally ineligible list may be reimbursable if the supporting claims documentation shows that the expense was incurred for eligible dependent care expenses. Payment of claims will be based on the rules set out in the applicable regulations, your plan and on the information in the required substantiation documentation you provide.

Expenses GENERALLY ELIGIBLE under Dependent Care Spending Account	
Please see comments for additional information and/or restrictions on specific items.	
Expense	Comments
After school care	For custodial care.
Agency fee	If expense must be paid to obtain related care. Expense cannot be reimbursed until actual care is provided.
Application fee	If expense must be paid to obtain related care. Expense cannot be reimbursed until actual care is provided.
Au pair	Amounts paid to care for a qualifying individual.
Babysitter	Will qualify for care of eligible individual UNLESS babysitter is under 19 and the employee's child, stepchild or foster child, a tax dependent of the employee or the spouse of an employee or a parent of the child.
Before school care	For custodial care.
Day camp	Generally eligible even if day camp specializes in specific activity such as basketball or computers.
Dependent care center	As long as establishment complies with state and or local licensing requirements.
Deposit	If expense must be paid to obtain related care. Expense cannot be reimbursed until actual care is provided.
Elder care	If expenses not attributable to medical care. Individual is a tax dependent of the employee and spends at least 8 hours a day in the employee's household.
Nanny	Amounts paid to care for a qualifying individual.
Preschool (nursery school)	Generally eligible even if school furnishes other services such as meals or education.

Expenses **GENERALLY ELIGIBLE under Dependent Care Spending Account**

Please see comments for additional information and/or restrictions on specific items.

Expense	Comments
Registration fee	If expense must be paid to obtain related care. Expense cannot be reimbursed until actual care is provided.
Sick-child facility	Where child is sick and primary purpose is child care.
Transportation expenses	If for transporting a qualifying individual to or from place where care provided and transportation is provided by a dependent care provider.

Expenses **GENERALLY INELIGIBLE under Dependent Care Spending Account**

Please see comments for additional information or requirements on specific items.

Expense	Exceptions/Comments
Au pair travel expenses	
Boarding school	
Food expenses	If split out as a separate charge
Educational expenses	Except where child is in preschool or nursery school.
Housecleaning services	
Incidental expenses (field trips, t-shirts or other clothing, diaper changing fee)	
Kindergarten	Such expenses considered educational in nature.
Late Payment Fees	
Lessons (dance, music, sports)	
Overnight camp	Even if expenses split out between day and night
Tuition expenses	Such expenses considered educational in nature.