

Dependent Care Expenses

Dependent Care Claims Process

A signed and dated claim form must accompany each claim.

- Dependent care expenses must be incurred to allow you and your spouse (if married) to work or look for work. Work includes actively looking for work, but not unpaid volunteer work or volunteer work for a nominal salary. Your spouse is considered to have worked if they are a full-time student for at least five calendar months during the tax year, or if they are physically or mentally incapable of self-care.
- You may not claim any other tax benefit for the tax-free amounts received by you under the dependent care FSA, although the balance of your eligible employment-related expenses may be eligible for the dependent care credit. Please consult your tax advisor to determine whether the tax credit may be more favorable to you than participating in the dependent care FSA.
- The child of a divorced or separated employee who has custody of the child is treated as a qualifying individual of the employee. This rule applies even when the non-custodial parent is entitled to the dependency exemption because the custodial parent has released the claim to the exemption. A divorced, non-custodial parent cannot be reimbursed under a dependent care FSA; the divorced, custodial parent can be reimbursed.
- If both the participant and the provider certifications on the claim form are completed and signed, additional documentation is not required.
- For claim forms without the provider's signature, an itemized statement from the dependent care provider is required.
- Itemized statements should include the date(s) of service, the name and date of birth of the dependent, itemization of charges, and the provider's name, address and Tax ID/SS number.
- Expenses paid for dependent care while off work due to illness may be eligible for reimbursement.

Dependent Care Expense Matrix

Expense Description	Eligible?	Substantiation	Processing Notes
After school care	Yes	Standard	
Agency fees	Potentially	Standard	Agency fees may be employment-related expenses if the participant is required to pay these expenses to obtain care. However, these fees may not be reimbursed until the care is provided. Forfeited fees are not eligible for reimbursement.
Au Pair	Yes	Standard	Amounts paid for the actual care of the dependent are eligible. See Agency fees
Care for a child age 13 or older	No	N/A	
Care for a child under age 13	Yes	Standard	There is a special rule for children of divorced parents. The child is a qualifying individual of the "custodial parent". A divorced, non-custodial parent cannot be reimbursed under a DCAP.
Care for a spouse or other tax dependent who is physically or mentally incapable of self-care (e.g. elderly dependent)	Potentially	Standard	Individual must reside in the participant's home at least eight hours a day. See Nursing home care
Care for person not residing w/ participant	No	N/A	
Childcare placement fees (i.e. finder's fee)	No	N/A	
Early morning care	Yes	Standard	
Fieldtrip/activity fees	No	N/A	Ineligible unless incident to and inseparable from the cost of care.

Lessons in lieu of care	No	N/A	
Materials fees	No	N/A	Ineligible unless incident to and inseparable from the cost of care.
Meals	No	N/A	Ineligible unless incident to and inseparable from the cost of care.
Nanny	Yes	Standard	Only actual care of the dependents is eligible.
Nursing home care for a spouse or other tax dependent who is physically or mentally incapable of self-care (e.g. elderly dependent)	No	N/A	
Overnight camp	No	N/A	
Payments to a participant's spouse or to a parent of the participant's child who is not the participant's spouse.	No	N/A	
Registration fees	Potentially	Standard	Agency fees may be employment-related expenses if the participant is required to pay these expenses to obtain care. However, these fees may not be reimbursed until the care is provided. Forfeited fees are not eligible for reimbursement.
School tuition for kindergarten or above	No	N/A	
Sick child facility	Yes	Standard	
Summer day camp	Yes	Standard	Advance payment for the entire summer is not eligible. Expenses are eligible
Transportation expenses to/from care	Potentially	Standard	Only the cost of transportation to or from where care is provided furnished <i>by a dependent care provider</i> may be an employment-related expense (e.g. transportation to and from a day camp or to an after-school program not on school premises).
Tuition for pre k/nursery school	Yes	Standard	