

Qualified Dependent Care FSA Expense Worksheet

ONLY PAID AFTER YOU HAVE ACTUALLY INCURRED THE EXPENSE

These items can only be reimbursed up to the level that is actually on deposit in your account each pay period.

Dependent Care Expense	Reimbursable Under Dependent Care FSA	\$Amount
After-school care or extended day programs (supervised activities for children after the regular school day)	Yes; as long as supervised by qualified adults and the primary purpose is to care for children while parents are at work.	\$
Amounts paid to minor baby-sitter inside or outside employee's home	Yes; unless baby-sitter is child of employee (or spouse) under age 19, or is otherwise claimed as a dependent on employee's or spouse's IRS Form 1040.	\$
Au pair expenses	Yes; if expenses are allocable to same plan year and do not include airfare and other fixed costs.	\$
Custodial or elder care expense	Yes, to extent not attributable to medical services.	\$
Educational expenses -- 1st grade and up	No; expenses are primarily educational in nature.	
Educational expenses -- kindergarten	No; expenses are primarily educational in nature, regardless of half- or full-day, private/public, state-mandated/voluntary.	
Educational expenses -- pre-kindergarten, nursery school, etc.	Yes, as long as the primary purpose is to care for the child to allow the parent(s) to work.	\$
Expenses paid to child of employee	No, unless child is 19 or older and cannot be claimed as a dependent of the participant or the participant's spouse.	
Expenses paid to relative -- e.g., parent or grandparent of employee	Yes, unless relative is a tax dependent of the participant or child under age 19.	\$
FICA and FUTA taxes of daycare provider	Yes	\$
Food expenses	No, if charged separately from dependent care expense. May be eligible if part of dependent care charge.	\$
Household services -- e.g., housekeeper, maid, cook	No in general, unless childcare is primary duty and other services are incidental to the childcare.	\$
Incidental expenses -- e.g., diaper, activities charges, etc.	No, if charged separately from dependent care expense. May be eligible if part of dependent care charge.	\$
Looking for work -- dependent care expenses incurred to enable employee to look for work	Yes	\$
Nanny expenses	Yes, to extent expense is attributable to dependent care expenses and expenses of incidental household services.	\$
Overnight camp expenses	No	
Registration fees (e.g., fees to a nanny service)	No, unless it can be proven that the fees are allocable to actual care.	
Sick-child center	No as dependent care reimbursement but would be reimbursable under a health FSA if expenses are incurred to enable the employee to go to work when the child is ill.	
Sick employee (i.e., care for a dependent while the sick employee stays home)	No	
Summer day-camp	Yes, to the extent expense is attributable to care of dependent and not primarily educational in nature.	\$
Transportation expenses	No, if charged separately from dependent care expense. May be eligible if part of dependent care charge.	\$