

Dependent Care Expense Listing

The maximum amount of Dependent Care Expense eligible for reimbursement is \$5,000 or \$2,500 for a married person filing single.

An eligible dependent is any dependent that is less than 13 years old and your dependent under federal income tax rules. An eligible dependent may also include your mentally or physically impaired spouse or a dependent that is incapable of caring for him or herself. The dependent must spend at least eight hours per day in your home.

Tax ID # for dependent care providers is required and must be supplied.

Child care services will qualify for reimbursement from the Dependent Care Reimbursement Account if they meet these requirements:

- The child must be under 13 years old and must be your dependent under federal tax rules. Please note: If your child turns 13 during the year, you can stop your contribution at that time.
- If the services are provided by a day-care facility that cares for six or more children at the same time, it must be a qualified day-care center.
- The services may be provided inside or outside your home, but not by someone who is your minor child or dependent for income tax purposes (i.e. an older child)
- The services must be incurred to enable you and your spouse, if you are married, to be employed.
- The amount to be reimbursed must not be greater than your income or the combined income of an employee and spouse, whichever is lower.
- Services must be for the physical care of the child, not for education, meals, etc.

DEPENDENT CARE EXPENSES THAT ARE ELIGIBLE

Common allowable expenses include payments to the following when the expenses enable you to work:

- Child Care Centers
- Caregivers for a disabled dependent or spouse who lives with you
- Family day care providers
- Nursery schools
- After school care / extended day programs
- Au pair expenses

DEPENDENT CARE EXPENSES THAT ARE NOT ELIGIBLE

- Overnight Camps
- Educational programs & expenses
- Expenses for food and/or clothing
- Health care expenses for your dependents
- Dependent care expenses that are provided to one of your dependents by a family member, unless the family member is age 19 or over and will not be claimed as a dependent.