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Eligible Dependent Care Assistance Program Expense Table










Eligible Expenses	These are expenses that qualify for reimbursement by a DCAP if they are: For the care of qualifying individuals (children under the age of 13 or dependents incapable of self-care) and enable the participant and spouse to be gainfully employed.	
Please Note	<ol style="list-style-type: none"> 1. These expenses cannot be reimbursed until the services have been provided. 2. Funds are not available until they have been contributed. 	
Expense Type	Is Expense an Eligible Expense?	Comments
After School Care or Extended Day Programs	 Eligible Expense	These programs generally are not educational in nature. Their primary purpose is to care for children while parents are at work. However, educational expenses (e.g. tuition) are not eligible.
Agency Fee	 Eligible Expense	Is eligible if it is an expense that must be paid in order to obtain the related care. However, the fee cannot be reimbursed until the service is provided. Fees that are forfeited (e.g. because the employee selects a different provider) will not be eligible.
Application Fee	 Eligible Expense	Is eligible if it is an expense that must be paid in order to obtain the related care. However, the fee cannot be reimbursed until the service is provided. Fees that are forfeited (e.g. because the employee selects a different provider) will not be eligible.
Assisted Living		See Custodial care and Elder Care .
Au Pair	 Eligible Expense	Amounts paid to an au pair to care for a qualifying individual may be eligible as dependent care assistance expenses. In addition, an up-front fee paid to employ the au pair may qualify as a child-care expense if it is an expense that must be paid in order to obtain related care, but it should not be reimbursed until the service is provided
Babysitter	 Eligible Expense	Is eligible unless the babysitter is (1) under age 19 and is the employee's child, stepchild, or eligible foster child; (2) an individual for whom the employee or spouse can claim a deduction on IRS Form 1040; (3) the employee's spouse; or (4) a parent of the employee is under age 13 qualifying child. However, the cost of a babysitter while an employee and spouse go out to eat is not normally a work-related expense and generally is not eligible.
Before-School Care or Extended Day Programs	 Eligible Expense	Is eligible if used to enable the employee and spouse to be gainfully employed. These programs generally are not educational in nature. Their primary purpose is to care for children while parents are at work. However, educational expenses (e.g. tuition) will not are not eligible.

Camp		See Day camp and Overnight camp .
Chauffeur	 Not an eligible expense	
Amounts Paid to Child of Employee Under Age 19	 Not an eligible expense	See Relative .
Amounts Paid to Child of Employee Age 19 or Over	 Eligible Expense	Is eligible only if neither the employee nor the spouse can claim an exemption for the child. See Relative .
Clothing	 Potentially Eligible Expense	Small amounts may be eligible if incidental to and inseparably a part of the dependent care (e.g., a t-shirt included with preschool care). Will not be eligible if charged separately from dependent care expense.
Cook	 Potentially Eligible Expense	Generally is not eligible. However, amounts paid for the services of a cook may be expenses for household services (and thus possibly may be eligible) if a part of those services is provided to the qualifying individual. Expenses for such services are likely to be closely scrutinized by the IRS. See Household services .
Custodial Care	 Eligible Expense	Is Eligible only if (1) such expenses are not attributable to medical services; (2) the person in custody is a qualifying individual; and (3) the qualifying individual (other than a qualifying child under age 13) still spends at least eight hours each day in the employee's household. See Elder Care .
Day Camp	 Eligible Expense	The cost of a day camp or a similar program to care for a qualifying individual may be eligible, even if the day camp specializes in a particular activity (e.g. soccer or computers). Separate equipment or rental charges (e.g., a laptop rental fee for a computer camp) will not be eligible. In addition, summer school expenses are considered primarily for education rather than for care and will not be eligible. See Tuition expenses .
Dependent Care Center	 Eligible Expense	Will be eligible if the center meets the requirements of Code § 21 (b)(2)(C), including compliance with all applicable laws and regulations.
Deposit	 Eligible Expense	Is eligible if it is an expense that must be paid in order to obtain the related care. However, the fee should not be reimbursed until the service is provided. A deposit that is forfeited (e.g. because the employee selects a different provider) will not qualify.

Disabled Qualifying Child Under age 13	 Eligible Expense	The requirement that at least eight hours per day be spent in the employee's household in order for care provided outside the employee's household to be eligible for reimbursement does not apply to a qualifying child under age 13, whether or not the qualifying child is incapable of self-care. Any care provided outside the household, however, must enable the employee and spouse to be gainfully employed, and other restrictions must still be met.
Educational Expenses - Kindergarten		See Kindergarten .
Educational Expenses - Preschool/Nurse School		See Preschool/nursery school .
Elder Care	 Eligible Expense	Will qualify only if (1) such expenses are not attributable to medical services; (2) the elderly person is a qualifying individual; and (3) in the case of services provided outside of the employee's household, the person still regularly spends at least eight hours each day in the employee's household. Elder day care will often qualify, but around-the-clock care in a nursing home will not. See also Custodial Care .
Extended Day Care		See After-school care and Before-school care .
Entertainment	 Potentially Eligible Expense	Small amounts may be eligible if incidental to and inseparably a part of the dependent care. Will not be eligible if charged separately from dependent care expense.
FICA and FUTA taxes of day-care provider	 Eligible Expense	Is eligible if the overall expenses of the care provider qualify.
Food	 Potentially Eligible Expense	Small amounts may be eligible if incidental to and inseparably a part of the dependent care. Will not be eligible if charged separately from dependent care expense, (e.g. lunch included with preschool care).
Gardener	 Not an eligible expense	
Housecleaning Services	 Not an eligible expense	Will not be eligible where the housecleaning services do not have any component of childcare as part of the duties. See Household Services and Housekeeper .
Household Services - e.g., housekeeper, maid, cook	 Potentially Eligible Expense	Generally is not eligible, except where attributable in part to care of a qualifying individual. See also Chauffeur , Gardener , Maid , Cook and Security System . Expenses for such services are likely to be closely scrutinized by the IRS.
Housekeeper	 Potentially Eligible Expense	Generally is not eligible. However, amounts paid for the services of a housekeeper whose duties include caring for a qualifying individual may be expenses for household services (and thus may be eligible). Expenses for such services are likely to be closely scrutinized by the IRS. See Household Services .

Incidental Expenses - e.g., extra charges for special activities	 Potentially Eligible Expense	Small amounts may be eligible if incidental to and inseparably a part of the dependent care. Will not be eligible if charged separately from dependent care expense.
Kindergarten	 Not an eligible expense	Such expenses are primarily educational in nature, whether half- or full-day, private or public school, state-mandated or voluntary. See After-school care and Before-school care .
Late Fees	 Potentially Eligible Expense	Will be eligible if for late pickup (i.e., the fee is charged to care for the child because the child was picked up late)-the payment still relates directly to care of the child. Will not be eligible if for late payment (i.e., the fee is charged because the parent paid the child-care bill late)-the payment does not relate directly to care of the child.
Looking for Work (care that enables the employee or spouse to look for work)	 Eligible Expense	Is eligible if the person is actively looking for work. However, a person who does not find a job and has no earned income for the year will not be able to exclude the expenses from income.
Maid	 Potentially Eligible Expense	Generally is not eligible. However, amounts paid for the services of a house cleaner may be expenses for household services (and thus possibly may be eligible) if a part of those services is provided to the qualifying individual. Expenses for such services are likely to be closely scrutinized by the IRS. See Household Services .
Nanny	 Eligible Expense	Is eligible to the extent that the amounts paid are attributable to the care of a qualifying individual and to household services attributable in part to care of a qualifying individual. See Au Pair and Registration Fees .
Nursery School		See Preschool/nursery school .
Nursing Home		See Elder Care .
Overnight Camp	 Not an eligible expense	Expenses for overnight camps are not employment-related expenses. See Day Camp .
Online School or Classes	 Not an eligible expense	Online school or classes are not actually providing custodial care for a child. These expenses are considered educational tuition. Therefore, they are not eligible for reimbursement.
Online Camp or Daycare	 Not an eligible expense	Online camp or daycare is not actually providing custodial care for a child. Online camps or daycare are not able to assist a child's daily needs, i.e. nutritional needs, first aid needs, etc. Therefore, they are not eligible for reimbursement.
Amounts Paid to Parent of Employee's Under Age 13 Qualifying Child	 Not an eligible expense	See Relative .

Part-Time Employment (payments to provider for periods when employee works part-time)	 Eligible Expense	<p>If the employee is required to pay for care on a periodic (e.g., weekly or monthly) basis that includes both work and nonwork days, payments for periods that include both work and nonwork days will qualify in full. Otherwise, expenses must be allocated between work and nonwork days.</p>
Placement Fees for Finding a Dependent Care Provider	 Not an eligible expense	<p>Is not eligible - such fees would not be required in order to obtain care.</p>
Prepaid Fees for Care	 Potentially Eligible Expense	<p>Is not eligible to the extent that the dependent care services have not been provided. Is eligible after the services to which the fees relate have been provided, if the services otherwise qualify as employment-related expenses. Full or partial payment for dependent care services at the time of registration (e.g., because a summer camp is popular) will not be eligible until the service is provided. See Deposit. Fees that are forfeited (e.g., because the employee selects a different provider) will not be eligible.</p>
Preschool/Nursery School	 Eligible Expense	<p>Is eligible if used to enable the employee and spouse to be gainfully employed. These programs generally are not educational in nature. Their primary purpose is to care for children while parents are at work. However, educational expenses (e.g. tuition) will not be eligible.</p>
Recreation	 Potentially Eligible Expense	<p>Small amounts may be eligible if incidental to and inseparably a part of the dependent care. Will not be eligible if charged separately from dependent care expense.</p>
Registration Fee	 Eligible Expense	<p>Is eligible if the fee must be paid in order to obtain care. However, the fee should not be reimbursed until the service is provided. Fees that are forfeited (e.g., because the employee selects a different provider) will not be eligible.</p>
Amounts Paid to Relative	 Potentially Eligible Expense	<p>Is eligible unless the relative is (1) under age 19 and is the employee's child, stepchild, or eligible foster child; (2) an individual for whom the employee or spouse can claim a deduction on IRS Form 1040; (3) the employee's spouse; or (4) a parent of the employee is under age 13 qualifying child.</p>
Expenses Incurred in Connection With Self-Employment	 Eligible Expense	<p>Are eligible to the extent that they are incurred for dependent care.</p>
Sick-Child Facility	 Eligible Expense	<p>Is eligible when incurred to enable the employee to go to work when the child is ill - i.e. when the primary purpose is childcare.</p>
Sick Employee (payments to provider for periods when sick employee stays home)	 Potentially Eligible Expense	<p>If the absence is considered short and temporary and the caregiving arrangement requires the employee to pay for care during the absence, then a payment for a period that includes the absence will be eligible for reimbursement in full; other absences generally will not be eligible. An absence of up to two consecutive weeks is considered short and temporary; whether a longer absence is eligible will depend on facts and circumstances.</p>

Amounts Paid to Spouse of Employee	 Not an eligible expense	See Relative .
Summer Day Camp	 Not an eligible expense	See Day Camp .
Summer School	 Not an eligible expense	Such expenses are primarily educational in nature.
Transportation Expenses	 Potentially Eligible Expense	Is eligible if for transporting a qualifying individual to or from a place where care is provided and a dependent care provider furnishes the transportation. Otherwise, such expenses generally are not considered to be for care, but might be eligible if part of the dependent care charge (i.e., if incidental to and inseparably a part of the dependent care). Note that the IRS closely scrutinizes child-care expenses involving foreign travel.
Tuition Expenses	 Not an eligible expense	Such expenses are primarily educational in nature.
Tutoring Programs	 Not an eligible expense	Such expenses are primarily educational in nature.
Unemployment (care that enables employee or spouse to look for work)		See Looking for Work - care that enables the employee or spouse to look for work.
Vacation (payments to provider for periods when employee is on vacation)	 Potentially Eligible Expense	If the absence is considered short and temporary and the caregiving arrangement requires the employee to pay for care during the absence, then a payment for a period that includes the absence will be eligible for reimbursement in full; other absences generally will not be eligible.
Virtual Camp or Daycare	 Not an eligible expense	Virtual camp is not actually providing a care service. Most parents working from home are still caring for their children; parents cannot reimburse themselves for childcare while working from home.
Volunteer work (care that enables employee or spouse to volunteer)	 Not an eligible expense	Will not be eligible if the volunteer work is unpaid or for nominal pay.