



DEPENDENT DAY CARE FSA ELIGIBLE EXPENSES

Once you have contributed money into your Dependent Day Care Flexible Spending Account (FSA), you can use it to pay for eligible expenses tax free.

Below is a partial list of eligible expenses that are reimbursable through a Dependent Day Care FSA. For more information, see your Employee Reimbursement Account (ERA) Participant Guide. For the complete list of eligible and ineligible expenses, visit www.IRS.gov and see IRS Publications 503.

Eligible Expenses

- Adult daycare
- After-school care/program²
- Au pair/nanny salary and fees
- Babysitting in your home/someone else's home¹
- Babysitting by your relative who is not a tax dependent¹
- Before-school care/program²
- Care when one parent works days and other parent works nights¹
- Care while living in a foreign county¹
- Care while looking for work
- Care while on family, personal or medical leave
- Care while you/spouse is working at self-employment¹
- Child daycare or day camp²
- Custodial elder care¹
- Day nursing care¹
- Employer-provided on-site daycare²
- Federal employment taxes (FICA, FUTA) of Dependent Day Care provider
- Household services related to dependent care
- In-home care¹
- Nighttime care¹
- Nursery school fees or tuition
- Payroll taxes related to eligible dependent care
- Preschool fees or tuition
- Room and board for caregiver (*au pair, nanny, etc.*)
- Senior daycare¹
- Sick child care¹
- Specialized daycare
- Transportation to and from eligible dependent care (*provided by the care provider*)

1: Care must be work-related. Restrictions may apply. See IRS Publication 503 for more details.

2: Primary purpose must be custodial care, and not educational in nature. See IRS Publication 503 for more details.

Ineligible Dependent Day Care FSA Expenses

Note: If you pay for anything other than eligible expenses with your Dependent Day Care FSA, the amount will be taxable, and you will be required to repay the amount or pay an additional 20 percent tax penalty. Below is a partial list of ineligible expenses. For more information, see your ERA Participant Guide at <https://partners.tasconline.com/ETFEmployee> For the complete list of eligible and ineligible expenses, visit www.IRS.gov and see IRS Publications 503.

- Child care while performing volunteer work
- Educational, learning, or study skills services
- Field trips or sleep-away camp
- Household services (housekeeper, cook, etc.)
- Kindergarten/school tuition
- Meals, food or snacks
- Medical care or expenses
- Nursing home care for dependent adult(s)
- Summer school

What is an eligible expense?

An eligible expense is a dependent care expense that the IRS states can be paid for without taxes.

How should I keep track of my eligible expenses?

You should keep all of your receipts and pertinent documentation in order to prove your Dependent Day Care FSA was used for eligible dependent care expenses.



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ATENCIÓN: si habla español, tiene a su disposición servicios gratuitos de asistencia lingüística. Llame al 1-608-316-2408.

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