

DEPENDENT CARE EXPENSES

A Dependent Care FSA allows you to receive reimbursement for dependent care expenses for a qualified person. These expenses enable you and, if married, your spouse to be gainfully employed, look for work, or attend school full time. Human Resource Administrators, Inc, along with the Plan Administrator, may deem it necessary to render decisions based on the facts and circumstances of certain individual claims and in accordance with the provisions of the Plan.

Qualifying Dependents

- ❖ Dependent child under the age of 13 and for whom you can claim a tax exemption
- ❖ Spouse or dependent who is physically or mentally incapable of self-care, lives with you for more than half of the year, and for whom you can claim a tax exemption
- ❖ The qualified person must spend at least 8 hours per day in your home

ELIGIBLE Dependent Care Expenses

Please note that this list is not intended to be comprehensive tax advice.

For more detailed information, please consult IRS Publication 503 or see your tax advisor.

- Adult daycare center
- After school program for child(ren)
- Au pair for child(ren)
- Babysitting (work-related, in your home or someone else's home) for child(ren)
- Babysitting by your relative who is not a tax dependent(work-related) for child(ren)
- Before school program for child(ren)
- Child care (while you work, to enable you to work or look for work)
- Custodial elder care (work-related)
- Day nursing care, if primarily for dependent adult(s)
- Elder care(work-related, in your home or someone else's home)
- Extended child care
- Housekeeper who cares for child(ren) (only portion of payment attributable to work-related child care)
- Nanny for child(ren)
- Nursery School
- Preschool
- Registration fees (required for eligible child care, after actual services are received)
- Senior daycare
- Sick child care
- Summer day camp for child(ren)

NON-ELIGIBLE Dependent Care Expenses

- Activity fees for child(ren)
- Babysitting (not work-related, for other purpose) for child(ren)
- Babysitting by your tax dependent (work-related or for other purpose) for child(ren)
- Custodial elder care (not work-related, for other purpose)
- Dance lessons for child(ren)
- Educational, learning, or study skills services for child(ren)
- Field trips for child(ren)
- Household services (housekeeper,maid, cook, etc.)
- Kindergarten tuition
- Language classes for child(ren)
- Late payment fees for child care
- Meals, food or snacks for child(ren)
- Nursing home care for dependent adults
- Overnight, sleep-away camp for child(ren)
- Piano lessons for child(ren)
- Private school tuition (for kindergarten and up)
- Registration fees (required for eligible child care, prior to actual services rendered)
- Transportation to and from eligible dependent care