

A **qualified expense** must provide the employee (and spouse, if married) with the opportunity to be gainfully employed or to look for gainful employment. Volunteer work is not considered gainful employment. Beyond that requirement, numerous standards apply in determining a qualified expense. Please call us if you need assistance in determining if your expenses qualify for the plan.

ELIGIBLE DEPENDENT CARE EXPENSES



- After-hours care that results from working odd hours or overtime
- Child care provided for a child under 13 at a day care center or through a private provider
- Elder care for an incapacitated adult who lives with you at least 8 hours a day (subject to plan eligibility requirements)
- Day camps if care and well-being of the child is the primary reason (custodial and not educational in nature)
- Nanny services in the home associated with the care of a dependent
- Pre-school tuition that is day care related up to age 5
- Registration fees for day care providers

INELIGIBLE DEPENDENT CARE EXPENSES



- After-hours care not associated with work (i.e. babysitting for entertainment related purposes)
- Cost of academic education for children age 5 and above
- Education-related fees for classes or camps not associated with the care of a dependent
- Entertainment-related expenses
- Field trip expenses
- Housekeeper/Nanny services in the home that are not associated with the care of a dependent (i.e. cleaning, cooking, etc.)
- Late fees for delinquent accounts
- Materials fees (i.e. books, clothing, food, etc)
- Overnight camp expenses (not even the portion attributed to the daytime cost)
- Payments for care while you are on a leave of absence
- Payments for services not yet provided (advance payments)
- Prepaid deposits associated with the inception of child care
- Transportation to and from the child care provider