Dependent Care Expense Summary

Dependent Care Expense/Service Type	Eligible	Potentially Eligible	Not Eligible	Additional Information
Before and After School Care	X			
Day Camp	X			
Summer or Holiday Camp		X		Summer or Holiday Camp is eligible as long as expense is being incurred to allow you or your spouse to work, look for work or attend school full time. Overnight Camps or Day Camps with an overnight camp component are not an eligible expense for reimbursement pursuant to IRC 503.
Daycare	X			Includes care from a licensed day care center (center or in home or private babysitter.
Education		X		Tuition and/or tutoring fees covering services rendered specifically for your child's severe learning disabilities caused by mental or physical impairments (such as nervous system disorders, or closed head injuries) that are paid to a special school or to a specially-trained teacher may be reimbursed under the DCAP if prescribed by a physician. Standard private school tuition is not a qualifying dependent care expense; however fees paid for before/after school care are considered a qualifying expense. Proof of payment should itemize the costs between tuition and before/after school care.
Elder or Disabled Dependent Care	X			The dependent care expenses are being incurred to allow you or your spouse, to work, look for work, or attend school full-time and the dependent meets the following criteria: • must be a federal tax dependent • over the age of 13 and is physically or mentally incapable of self-care • live with you for more than half of the calendar year, and regularly spends at least eight hours each day in your household.
Late Payment Fee			X	
Late Pick up Fee	X			Eligible as long as expense is being incurred to allow you or your spouse to work, look for work or attend school full time.
Placement Fees		X		Expense must be paid in order to obtain care; however, the fee can only be reimbursed proportionately over the duration of the agreement to employ the dependent care provider, such as an au pair or a registration fee for a summer camp program. The weekly stipend, as well as other work-related expenses, may also qualify as an expense for the care of a qualifying individual.