

DEPENDENT DAY CARE EXPENSES – QUALIFYING, POTENTIALLY QUALIFYING, & INELIGIBLE ITEMS



For the **DCAP**, services listed in this document are eligible for reimbursement, if the services are:

- For an individual you claim as a dependent on your Federal Tax return who is under 13 or incapable of self-care; and
- Necessary to allow you and your spouse, if married, to work, look for work or attend school full-time. (Please note that if you have a stay-at-home spouse you cannot enroll in the DCAP.)

Type of Service/Expense	Eligible	Potentially Eligible*	Not Eligible	Additional Information
BEFORE AND AFTER-SCHOOL CARE	X			Child must be under age 13 or one who is incapable of self-care and can be claimed on your Federal Income Tax return.
CAMPS, summer or holiday (Day camps)	X			This includes children under age 13, or any individual who is incapable of self-care and can be claimed on your Federal Tax return. Payment in advance is not covered. You can only be reimbursed for expenses that have been incurred.
CAMPS, summer or holiday (Overnight)			X	Overnight camp is not eligible.
DAYCARE	X			This includes daycare as well as in-home babysitters for children under age 13, or any individual who is incapable of self-care and can be claimed on your Federal Tax return. Payment in advance is not covered. You can only be reimbursed for expenses that have been incurred.
Education		X		Payments made to a special school for a mentally impaired person qualify as reimbursable if the main reason for using the school is its resources for relieving the disability. This includes teaching Braille to a visually impaired person, teaching lip reading to a hearing impaired person, and giving remedial language training to correct a condition caused by a birth defect.
ELDER CARE	X			Adult must live with you at least 7 hours per day and be claimed as a dependent on your Federal Tax return.
FINANCE CHARGES			X	
HOUSEHOLD HELP		X		Duties must include caring for an eligible dependent.
LATE PAYMENT FEES			X	
LATE PICK-UP FEES	X			
PLACEMENT SERVICES	X			The up-front fee may qualify if it is an expense that 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. The weekly stipend, as well as other work-related expenses, may also qualify as an expense for the care of a qualifying individual.