

Eligible Dependent Care Expenses

Child Care Expenses	Eligible		
		Total payments (transferred from previous administrator)	Yes
Activity fees	No	Transportation to and from eligible care (not provided by your care provider)	No
After school program	Yes	Transportation to and from eligible care (provided by your care provider)	Yes
Au Pair	Yes	Tutoring	No
Babysitting (work related, in your home or someone else's home)	Yes		
Babysitting (not work related, for other purpose)	No		
Babysitting by your relative who is not a tax dependent (work-related)	Yes		
Babysitting by your tax dependent (work-related or for other purpose)	No		
Before or after school programs	Yes		
Child care	Yes		
Dance Lessons	No		
Dependent care (while you work, to enable you to work, or look for work)	Yes		
Educational, learning or study skills services	No		
Extended care (supervised program before or after regular school hours)	Yes		
Field trips	No		
Household services (housekeeper, maid, cook, etc)	No		
Housekeeper who cares for child (only portion of payment attributable to work-related child care)	Yes		
Kindergarten tuition	No		
Language classes	No		
Late payment fees	No		
Meals, food or snacks	No		
Medical care	No		
Nanny	Yes		
Nursery school	Yes		
Payroll taxes related to eligible care	Yes		
Piano lessons	No		
Pre-school	Yes		
Private school tuition (for kindergarten and up)	No		
Registration fees (required for eligible care, after actual services are received)	Yes		
Registration fees (required for eligible care, prior to actual services received)	No		
School tuition	No		
Sick child care	Yes		
Sleep-away camp	No		
	Yes		
Summer day camp	Yes		

Elder Care Expenses	Eligible
Adult day care center	Yes
Custodial elder care (not work related, for other purpose)	No
Custodial elder care (work-related)	Yes
Day nursing care	No
Elder care (while you work, to enable you to work, or look for work)	Yes
Elder care (in your home or someone else's)	Yes
Medical care	No
Nursing home care	No
Senior day care	Yes
Total payments (transferred from previous administrator)	Yes
Transportation to and from eligible care (not provided by your care provider)	No
Transportation to and from eligible care (provided by your care provider)	Yes