

ABOUT

QUALIFIED DEPENDENT CARE EXPENSES

To be considered qualified, dependents must meet the following criteria:

- Children under the age of 13
- A spouse who is physically or mentally unable to care for him/herself
- Any adult you can claim as a dependent on your tax return that is physically or mentally unable to care for him/herself

Eligible expenses

Adult Day Care Center

Au pair

Babysitter inside or outside household

Before and after school or extended day programs

Child Care

Custodial childcare or eldercare expenses [■] (Custodial care is non-medical care provided to assist people with daily living. Custodial-care services may include bathing, cooking, cleaning, and other necessary functions.)

Day camps

Daycare centers

Household employee whose services include care of a qualifying person

Late pick-up fees

Looking-for-work expenses

Nanny expenses

Payroll taxes related to eligible care

Preschool/nursery school for pre-kindergarten

Registration fees (required for eligible care, **after** actual services are received)

Sick-child care center [■] (Sick child centers provide care for children with illnesses who cannot be cared for by the primary care provider primarily provide dependent care and that any medical care provided is incidental.)

Summer day camps

Transportation to and from eligible care (provided by your care provider)

Ineligible expenses

Activity Fees

Dance Lessons

Educational/tuition expenses

Expenses paid to child of participant

Field trip expenses

Food, clothing education or entertainment expenses

Household services

Incidental expenses

Kindergarten tuition

Late payment fees

Material expense

Medical Care

Nursing home care

Overnight camps

Payments for care while on a leave of absence, or while on maternity, or other medical leave

Payments for care while you are on vacation or due to illness

Payment for services not yet provided

Payments for care where you are not the custodial parent

Piano Lessons

Private school tuition (for kindergarten and up)

Registration fees (required for eligible care, **prior** to actual services being received)

Transportation to and from eligible care (**not** provided by your care provider)

REMEMBER...

Remember to save all receipts, which are required for reimbursement and validation of expenses.

HealthEquity offers an easy-to-use Documentation Library that allows you to upload and store receipts within the member portal.

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