(DEPENDENT CARE ASSISTANCE PROGRAM)

DCAP ELIGIBLE EXPENSES

ELIGIBLE EXPENSE EXAMPLES -

Dependent Care Assistance Program funds cover care costs for your eligible dependents to enable you to work.

- Before school or after school care (other than tuition)
- Qualifying custodial care for dependent adults
- Licensed day care centers
- ✓ Nursery schools or pre-schools

- Placement fees for a dependent care provider, such as an au pair
- Child care at a day camp, nursery school, or by a private sitter
- Late pick-up fees
- Summer or holiday day camps

INELIGIBLE EXPENSE EXAMPLES

These items are not eligible for tax-free purchase with Dependent Care Assistance Program funds.

- Expenses for non-disabled children 13 and older
- X Educational expenses including kindergarten or private school tuition fees
- Amounts paid for food, clothing, sports lessons, field trips, and entertainment
- X Overnight camp expenses

- \times Registration fees
- \times Transportation expenses
- X Late payment fees
- X Payment for services not yet provided (payment in advance)
- × Medical care



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