

# Eligible Expenses

The following dependent care expenses are permissible for reimbursement through a Section 125 Flexible Spending Account. Please refer to your FSA Summary Plan Description (SPD).

## *FSA Dependent Care*

### **Eligible Expenses for FSA Dependent Care**

*Eligible dependent care expenses must be employment related.*

- Day Camp -- primary purpose must be custodial care and not educational in nature
- Dependent care expenses that are necessary for you (and your spouse) to work, actively look for work, or attend school full-time.
- Dependent care for a child under age 13
- FICA/FUTA taxes of day care provider
- Late pick up fees
- Nanny expenses attributed to dependent care
- Nursery school (Pre-School)
- Registration fees -- when allocated to dependent care services that have been provided

