



DEPENDENT DAYCARE EXPENSES ELIGIBLE FOR FEDERAL INCOME & FICA TAX SAVINGS

QUALIFIED DEPENDENT DAYCARE EXPENSES MAY INCLUDE, BUT ARE NOT LIMITED TO:

- After school programs, such as certain sports and educational programs, where your child is provided care from the end of the school day until you or your spouse (if married) can provide care
- Before and after school care
- Daycare expenses necessary for you and your spouse (if married) to be gainfully employed
- Daycare expenses provided outside your home for a qualifying dependent
- Daycare expenses which enable you or your spouse (if married) to job search
- Expenses paid for daycare provided by a family member who is not a tax dependent and at least 19 years of age
- FICA and FUTA taxes paid for the daycare provider
- Food, diapers, activities, and other incidental expenses if included in daycare charge
- Nanny expenses provided inside your home with incidental household services
- Nursery school expenses, even if lunch and educational services are also provided
- Registration fees to a daycare provider attributable to actual care and not materials and supplies fees
- Summer day camps and program expenses (no portion of overnight camps qualify)

DEPENDENT DAYCARE REIMBURSEMENT LIMITATIONS:

REIMBURSEMENT MAY NOT EXCEED THE SMALLER OF THE FOLLOWING AMOUNTS:

- The maximum allowed under your employer's plan
- \$5,000 if your filing status for federal income tax purposes is single, head of household, or married filing jointly
- \$2,500 if your filing status for federal income tax purposes is married filing separately
- Your taxable compensation
- Your spouse's actual or deemed income, if married

DEPENDENT DAYCARE EXPENSES THAT DO NOT QUALIFY FOR REIMBURSEMENT INCLUDE, BUT ARE NOT LIMITED TO:

- Daycare provided to a dependent age 13 or older, unless incapable of self-care
- Elementary school expenses for a child in the first grade or higher
- Food, diapers, activities, and other incidental expenses charged separately from the daycare charge
- Housekeeping, cleaning and cooking expenses that are not incidental to daycare provided
- Kindergarten fees

