



## Eligible Dependent Care Expenses

DCAP funds cover care costs for your eligible dependents while you are at work. Remember to use your funds by the end of your plan year (with grace period); IRS rules require that you forfeit any money deposited in a DCAP account that is not spent.

### Dependent Care Expenses that CAN Be Reimbursed Through a DCAP

*Please note: Expenses must be for dependent care provided during working hours.*

- Care of an incapacitated adult who lives with you at least eight hours a day
- Placement fees for a dependent care provider, such as an au pair
- Childcare at a day camp, nursery school, or by a private sitter
- Before school or after school care (other than tuition expenses)
- Custodial care for dependent adults
- Nursery schools or pre-schools
- Summer or holiday day camps
- Licensed day care centers
- Late pick-up fees

### Dependent Care Expenses that CANNOT Be Reimbursed Through a DCAP

- Expenses for children 13 and older
- Educational expenses including kindergarten or private school tuition fees
- Amounts paid for food, clothing, sports lessons, field trips and entertainment
- Payment for services not yet provided (payment in advance)
- Care for dependent while sick employee stays home
- Overnight camp expenses
- Transportation expenses
- Late payment fees
- Registration fees
- Medical care