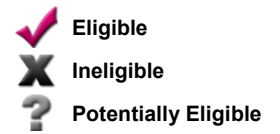
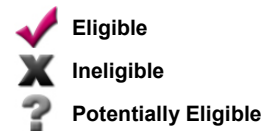


## Dependent Care Spending Account



Expense	Covered?	More Details
<b>Agency fee</b> — Agency fees, application fees, and deposits if the taxpayer is required to pay the expense to obtain the related care. All fees are eligible for reimbursement after the services have started		
<b>Au pair</b> —		
<b>Babysitter</b> — For an evening out, payments to a caregiver/child aren't eligible		
<b>Care during volunteer work</b> — For dependent care when you or your spouse volunteer work for free or for a nominal salary		
<b>Care while not working</b> — For dependent care received while you or your spouse are home sick or not working		
<b>Child support payments</b>		
<b>Claimed expenses on tax return</b> — Not eligible if tax savings also occur through Dependent Care Spending Account		
<b>Clothing</b>		
<b>Day camp</b> — The cost of sending your child to a day camp may be a work-related expense, even if the camp specializes in a particular activity, such as computers or soccer		
<b>Day care</b> — In your home or elsewhere (wages to home day care provider or day care center charges)		
<b>Education</b> — Various costs for kindergarten or higher		

## Dependent Care Spending Account



Expense	Covered?	More Details
<b>Food</b>	<b>X</b>	
<b>Food fees</b> — If charges are included as part of nursery school or day care charges and are incidental and inseparably a part of the care of a qualifying individual		
<b>Home care for older dependent</b> — Non-medical care in your residence for dependent(s) over the age of 13		
<b>Household services</b> — Wages to housekeeper for care of dependent		
<b>Housekeeper</b> — Payment to a housekeeper when you or your spouse are home sick	<b>X</b>	
<b>Nursery school tuition</b>		
<b>Nursing home care</b> — For around-the-clock care	<b>X</b>	
<b>Overnight camp</b>	<b>X</b>	
<b>Preschool tuition</b>		
<b>Substitute child care</b>		
<b>Taxes for caregiver's wages</b> — Taxes paid for services of a home child care provider, such as a nanny, housekeeper, or au pair		
<b>Transportation</b> — Transportation provided by a dependent care provider		
<b>Travel fees for care provider</b> — Airfare for an au pair who provides child care services	<b>X</b>	