



Eligible Expenses for Your WageWorks Dependent Care Flexible Spending Account

You can use your WageWorks® Dependent Care Flexible Spending Account (FSA) to pay for a wide variety of child and elder care services.

The IRS determines which expenses are eligible for reimbursement. This list identifies the eligibility of some of the most common dependent care expenses. A comprehensive list of eligible expenses is available in your WageWorks account. Please check with your tax professional if you have questions about whether a particular expense is eligible for reimbursement under this program.

EXPENSE	ELIGIBLE	EXPENSE	ELIGIBLE
Activity fees for child(ren)	No	Kindergarten tuition	No
Adult daycare center	✓	Language classes for child(ren)	No
After school program for child(ren)	✓	Late payment fees for child care	No
Au Pair for child(ren)	✓	Meals, food or snacks for child(ren)	No
Babysitting (not work-related, for other purpose) for child(ren)	No	Medical care for child(ren) or dependent adult(s)	No
Babysitting (work-related, in your home or someone else's home) for child(ren)	✓	Nanny for child(ren)	✓
Babysitting by your relative who is not a tax dependent (work-related) for child(ren)	✓	Nursery school	✓
Babysitting by your tax dependent (work-related or for other purpose) for child(ren)	No	Nursing home care for dependent adult(s)	No
Before or after school programs for child(ren)	✓	Payroll taxes related to eligible dependent care	✓
Child care (while you work, to enable you to work or look for work)	✓	Piano lessons for child(ren)	No
Custodial elder care (not work-related, for other purpose)	No	Preschool	✓
Custodial elder care (work-related)	✓	Private school tuition (for kindergarten and up)	No
Dance Lessons for child(ren)	No	Registration fees (required for eligible child care, after actual services are received)	✓
Day nursing care, if primarily for dependent adult(s)	✓	Registration fees (required for eligible child care, prior to actual services received)	No
Educational, learning, or study skills services for child(ren)	No	School tuition	No
Elder care (in your home or someone else's)	✓	Senior daycare	✓
Elder care (while you work, to enable you to work or look for work)	✓	Sick child care	✓
Extended child care (supervised program before or after regular school hours)	✓	Sleep-away camp for child(ren)	No
Field trips for child(ren)	No	Summer day camp for child(ren)	✓
Household services (housekeeper, maid, cook, etc.)	No	Total dependent care payments (transferred from previous administrator)	✓
Housekeeper who cares for child(ren) (only portion of payment attributable to work-related child care)	✓	Transportation to and from eligible dependent care (not provided by your care provider)	No
		Transportation to and from eligible dependent care (provided by your care provider)	✓
		Tutoring for child(ren)	No

KEEP YOUR RECEIPTS

It's important to keep receipts and other supporting documentation related to your WageWorks Dependent Care FSA expenses and reimbursement requests. The IRS requires appropriate documentation for all Dependent Care FSA reimbursements. Credit card receipts, canceled checks, and balance forward statements do not meet the requirements for acceptable documentation.

Reimbursement requests must include an itemized statement from the dependent care provider that includes: service dates, dependent's name, type of service amount billed, provider's name and address.