Allowable Dependent Care Expenses

Expense		Allowed?	Comments
Incidental Expenses (Diaper 3 8 \$ § = - § ' 9	' ' 9 m	Maybe	Yes, if included in daycare charges. No, if separate charge
Membership Dues/ Fees		No	3; '='2 -(2'\$'99!8@ (38 \$,-£& ;3 6!8\$! '8f9\$,33£ 683+8!1W 2£@ \$,!8+'9 (38 care is reimbursable.
Nanny Expenses		Maybe	See Au pair and Household Services expenses above
='82-+,; \$!1 expenses	6	No	
'+-9;8!§32 (''9	Maybe	$\begin{tabular}{lllllllllllllllllllllllllllllllllll$
'£!§=' l>,'2 ; 8'£!§=' is the caregiver)	,	Yes	9 £32+ !9 ;,' 8'£!§=' -9 23; ! &'6'28'2; under the age of 19.
Sick-child center		Yes	As long as services are to provide care for child while parents work.
Sick employee (care for a child while parent is sick)		Maybe	No, for long-term illness. Yes, for short-term illness.
Summer day-camp		Maybe	£-+-#£';3;,''?;'2;!'8-#<;!#£';3\$ 8'8'+!8&£'993(>,';,'8;,'683+8!1-2\$£<8 (38 9638;9 38 3;,'8'?;8!f\$<88-\$<£!8!\$ The primary purpose of the expense for summer day \$!16 9,3<£& #'\$<9;3&-!£!2& 23; '&<\$
8!29638;!§3 expenses	3 2	Maybe	Yes, if included in daycare charges. No, if separate charge.
<-§32		No	& < \$! § 3 2 ' ? 6 ' 2 9 ' 9 (3 8 0 - 2 & ' 8 + ! 8 ; ' 2 ! 2 & are not reimbursable.