



FLEXIBLE SPENDING ACCOUNT – DEPENDENT CARE FSA

- The care must be for qualifying individuals: a child under 13, your spouse, a child over age 13 or a qualifying relative who is incapable of self-care and regularly spends at least 8 hours each day in your home.
- Expenses must be incurred for the primary purpose of well-being and protection (custodial) which enables you (and your spouse) to be gainfully employed.
- Dependent care expenses are eligible for reimbursement at dependent daycare providers and centers, day camps and after school programs that comply with applicable state or local laws and regulations.

Eligible Dependent Day Care Expenses

- After school camp/center*
- Before/after school care
- Care facility for disabled/elder dependent
- In-home care providers
- Licensed day care center
- Care for seeking employment (expenses that enable employee/spouse to be gainfully employed)
- Minor babysitter (cannot be a dependent of employee or spouse)
- Nanny/au pair
- Nursery school
- Payroll taxes paid for in-home provider
- Preschool (education is secondary)
- Relative
- Registration fees (after care begins)
- Sick-child facility to enable the employee to work
- Specialty day camps*
- Summer/Day Camp (no overnight)*
- Transportation supplied by the care provider

* The primary purpose must be custodial in nature and the child would have required other employment-related custodial care if he or she had not attended this camp. You may be requested to complete a Dependent Daycare Disclaimer form to certify that the primary purpose of the expense was for the well-being and protection of the qualifying individual.

Ineligible Dependent Day Care Expenses

- Kindergarten
- Late payment fees
- Lessons (piano, swimming, karate, etc.) won't qualify if their primary function is not custodial in nature
- Food (meals), lodging, clothing, education and entertainment if billed separately from the care
- Non-work related care (personal outings)
- Nursing homes for resident
- Overnight camps
- Placement fees for finding a dependent care provider
- Schooling, education or summer school
- Services provided by a spouse, ex-spouse, parent of the dependent
- Transportation costs to and from day care center by the parent or a transportation company
- Volunteer work
- Your child under age 19 or a dependent for whom you (or your spouse) can claim an exemption

Important note: The information presented is not an all-inclusive list, nor a guarantee of eligibility or payment. Eligibility will be based upon the applicable provisions of your plan as stated in your company's plan document and the eligibility of the dependent care provider.

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