

Dependent Care Qualifying Expenses

Excerpt from IRS Publication 503

Work-Related Expenses:

- Expenses incurred that allow you (and your spouse, if married) to work or look for work.
- Expenses must be for the well-being and protection of a qualifying person.

Types of Allowed Expenses:

- Housekeeper, maid or cook performing those duties while caring for a qualified person (does not include food, clothing, education, or entertainment).
- Expenses paid to a dependent care center if the center complies with all applicable state and local regulations.

Non-Covered Expenses

- Cannot count cost of clothing, entertainment, food, or schooling unless incidental to and not easily separated from total cost. (Ex. Preschool child care services)
- If the situation (kindergarten) for the child is educational, the expense should not be reimbursed under dependent childcare.
- Cannot count expenses incurred while you are off work due to illness, regardless of whether or not receive sick pay.
- Cannot count payments made to your child under the age of 19 at the end of the year.
- Cannot count payments made to a relative if the person is a legal dependent.
- Cannot count expenses to send your child to an overnight camp.