

# Child & Dependent Care Eligible Expenses

Here is a list of the most common dependent care expenses. Every family situation is different so we recommend consulting with a tax advisor if your specific expense does not fit into one of these categories.

 **KEY=** Eligible expenses occur when you and your spouse are working, looking for work or attending school full-time.

CHILD CARE EXPENSE	ELIGIBLE?
Activity Fees (Piano Lessons, Dance Class)	
Au pair	
Babysitting, in your home or someone else's	
Babysitting by your relative who is not a tax dependent	
Babysitting while you or your spouse are NOT working, looking for work, or attending school	
Babysitting by your tax dependent	
Before or after school program	
Child care	
Child care supplies (diapers, formula, clothing)	
Child Care Provider discount or coupon	
Day Camp	
Educational, learning or study skills services	
Extended care that is a supervised program before or after regular school hours	
Field trips	
Household services (housekeeper, maid, cook, etc.)	
Housekeeper who cares for child (only portion of payment attributable to work-related child care)	
Kindergarten tuition	
Language classes	
Late payment fees	
Meals, food or snacks	
Medical care	
Nanny	
Nursery School	
Incidental Fees (eligible only when incidental to and inseparable from the fee for care)	
Indirect Fees (may be eligible when the expense is required to obtain care and the care has been received such as agency fee, application fee, hold-the-spot fee, placement fee or deposit)	
Late pickup fees when attributed to care of a child	
Preschool	
Private school tuition for kindergarten and up	
Registration fees (required for eligible care, after actual services are received)	
Registration fees (required for eligible care, prior to actual services being received)	
Summer Day Camp	
School tuition	
Sick child care	
Transportation to and from eligible care provided by your care provider	
Tutoring	