

# *Know your DCAP Eligible Expenses*

---

The DCAP is an IRS-sanctioned benefit, meaning you can use pre-tax dollars to cover eligible expenses. The IRS defines eligible Dependent care expenses as amounts paid for the care of a dependent to enable the employee and spouse to be gainfully employed.

To help you better understand what is and isn't eligible, we've developed a list of both. This list is not meant to be all-inclusive. Other expenses not specifically mentioned may also qualify.

## ***Eligible Expenses***

- Before and after school care
  - Babysitter inside or outside participant's household
  - Day Camps, Summer Camps and Holiday Camps
  - Pre-Kindergarten/ Nursery Schools
  - Registration fees ( but only after services are provided)
  - Sick-child facility
- 

## ***Ineligible Expenses***

- Babysitting provided by a person under the age of 19 and is the child/stepchild of the employee
- Boarding schools (educational expenses)
- Over night camps
- Separate charges for food, diapers, clothing, or supplies
- Kindergarten (educational expenses)
- Special activities
- Tuition expenses
- Transportation