

Dependent care assistance program (DCAP) eligible expenses



Eligible expenses

Dependent care assistance program funds cover care costs for your eligible dependents to enable you to work. Examples include:

- Before school or after school care (other than tuition)
- · Qualifying custodial care for dependent adults
- Licensed day care centers
- Nursery schools or pre-schools
- Placement fees for a dependent care provider, such as an au pair
- Child care at a day camp, nursery school or by a private sitter
- Late pick-up fees
- Summer or holiday day camps

Ineligible expenses

These items are not eligible for tax advantage reimbursement from dependent care assistance program funds:

- Expenses for non-disabled children 13 and older
- Educational expenses, including kindergarten or private school tuition fees
- Amounts paid for food, clothing, sports lessons, field trips and entertainment
- Overnight camp expenses

- · Registration fees
- Transportation expenses
- Late payment fees
- Payment for services not yet provided (payment in advance)
- Medical care



For more information, visit optumfinancial.com

Dependent care assistance programs (DCAPs) are administered on behalf of your plan sponsor by Optum Financial, Inc. and are subject to eligibility and restrictions. Please contact a legal or tax professional for advice on eligibility, tax treatment, and restrictions. Please contact your plan administrator with questions about enrollment or plan restrictions. Federal and state laws and regulations and the design of your plan are subject to change.

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