

## Dependent Care Expenses Eligible for Reimbursement



1. Payments made for services provided in your home for dependent child or adult dependent care in order for you and your spouse to work or go to school full time.
2. Payments made for childcare or adult dependent care services outside your home in order for you and your spouse to work or to go to school full time.
3. Coverage only applies to:
  - Dependents under the age of thirteen
  - Dependent adults or children thirteen years old or older who are mentally or physically incapable of self-care
4. All expenses for dependent care must be for "Care". Expenses for Kindergarten, 1st grade, and above are not eligible for reimbursement according to the Internal Revenue Service.
5. Your Maximum contribution amount can not be more than the lesser of:
  - Your income or your spouse's income, whichever is less. If your spouse is a full-time student or incapable of self-care, your spouse is considered to earn \$2,400 per year with 1 dependent or \$4,800 a year with 2 or more dependents.
  - \$5,000 per year if your tax filing status is "married filing jointly" or "single head of household" or \$2,500 per year if your tax filing status is "married filing separately".
6. To be reimbursed, you must include a receipt from the provider that lists the dates of service, how much was paid, the provider's signature tax ID number or social security number or fill out all of the pertinent information on your claim form.
7. The maximum amount you can be reimbursed during the time you are covered in the plan year can not exceed the salary reduction amounts you have elected and made under the dependent care spending account less any previous reimbursements paid.
8. You cannot use both Dependent Care Reimbursement Account and the Childcare Tax Credit when you file your taxes.

**\*\* Note: We are unable to accept cancelled checks, credit card receipts and balance due statements as proof of service for either Health Care Expenses or Dependent Care Expenses.**  
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