

Dependent Care FSA Expenses

Dependent care expenses must be for a qualifying individual who is:

- Your dependent child under the age of 13 and lives with you for more than half the year
- Your spouse or other qualifying dependent who is physically or mentally incapable of self-care and lives with you for more than half the year

A special note for divorced individuals: If you are divorced and you are the custodial parent, your child is a qualifying individual even if you do not claim the child as your tax dependent. A divorced, non-custodial parent cannot be reimbursed under a dependent care FSA, even if the divorced, non-custodial parent claims the child as a tax dependent.

To be eligible for reimbursement under your dependent care FSA, an expense must be incurred to enable you (and your spouse, if married) to work or look for work. For this purpose, "work" may include actively looking for work, but it does not include unpaid volunteer work or volunteer work for a nominal salary. Your spouse is considered to have worked if he or she is a full-time student for at least five calendar months during the tax year, or if your spouse is mentally or physically incapable of self-care.

IRS regulations state that expenses reimbursed under your dependent care FSA may not be reimbursed under any other plan or program, and only your out-of-pocket expenses are eligible. These expenses must be incurred within the current plan year. Plus, expenses reimbursed under a dependent care FSA may not be used to claim any federal income tax deduction or credit.

Although you may not claim any other tax benefit for the tax-free amounts received by you under the dependent care FSA, the balance of your eligible employment-related expenses may be eligible for the dependent care credit. Please consult your tax advisor to determine whether the tax credit may be more favorable to you than participating in the dependent care FSA.

Dependent Care Reimbursement Documentation

- A signed and dated Request for Reimbursement Form must accompany each reimbursement request. Find this form through your personal CONEXIS account at mybenefits.conexis.com.
- If both the participant and the provider certifications on the reimbursement form are completed and signed, additional documentation is not required.
- For reimbursement forms without the provider's signature, an itemized statement from the dependent care provider is required.
- Itemized statements should include: the date(s) of service, the name and date of birth of the dependent, itemization of charges, and the provider's name, address, and Tax ID or Social Security number.

Submission Process

CONEXIS offers various ways to submit reimbursement requests:

- Online submission at mybenefits.conexis.com.
- MyCONEXIS mobile app submission for FSA participants. Individuals with Android™ devices can search and download the MyCONEXIS app by visiting the [Google Play™ Store](http://Google Play Store). Those with iPhone®, iPad®, or iPod touch® should look for the MyCONEXIS app in the App Store™.
- Fax reimbursement forms and supporting documentation to the attention of Reimbursement Account Services using the number listed on your form.
- Mail reimbursement forms and copies of supporting documents to the mailing address listed on your form.

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Dependent Care FSA Expense List

Expense Description	Expense Eligibility	Required Documents	Processing Notes
Agency fees	Potentially	Standard	Agency fees may be employment-related expenses if the participant is required to pay these expenses to obtain care. However, these fees may not be reimbursed until the care is provided. Forfeited fees are not eligible for reimbursement.
Au pair	Yes	Standard	Amounts paid for the actual care of the dependent are eligible. See Agency fees.
Babysitter (in or out of the home)	Yes	Standard	
Before and after-school care	Yes	Standard	
Care for a child age 13 or older	No	N/A	
Care for a child under age 13	Yes	Standard	There is a special rule for children of divorced parents. The child is a qualifying individual of the "custodial parent." A divorced, noncustodial parent cannot be reimbursed under a dependent care FSA.
Care for a spouse or other tax dependent who is physically or mentally incapable of self-care (for example, elderly dependent)	Potentially	Standard	Individual must reside in the participant's home at least eight hours a day. See Nursing home care.
Care for person not residing with participant	No	N/A	
Child care placement fees (for example, finder's fee)	No	N/A	
Elder day care for a spouse or other tax dependent who is physically or mentally incapable of self-care (for example, elderly dependent)	Potentially	Standard	Will qualify online if (1) the primary purpose of the care is the individual's well-being and protection; (2) the person receiving the care is a qualifying individual; and (3) the qualifying individual (other than a qualifying child under age 13) regularly spends at least eight hours each day in the participant's household. Elder day care will often qualify, but around-the-clock care in a nursing home will not. See Nursing home care.
Field trip and/or activity fees	No	N/A	Ineligible unless incident to and inseparable from the cost of care.
Lessons (music, dance, swimming, etc.)	No	N/A	
Materials fees	No	N/A	Ineligible unless incident to and inseparable from the cost of care.
Meals	No	N/A	Ineligible unless incident to and inseparable from the cost of care.
Nanny	Yes	Standard	Only actual care of the dependents is eligible.
Nursing home care for a spouse or other tax dependent who is physically or mentally incapable of self-care (for example, elderly dependent)	No	N/A	
Overnight camp	No	N/A	
Payments to a participant's spouse or to a parent of the participant's child who is not the participant's spouse	No	N/A	



Expense Description	Expense Eligibility	Required Documents	Processing Notes
Registration fees	Potentially	Standard	Agency fees may be employment-related expenses if the participant is required to pay these expenses to obtain care. However, these fees may not be reimbursed until the care is provided. Forfeited fees are not eligible for reimbursement.
Sick-child facility	Yes	Standard	
Summer day camp	Yes	Standard	Advance payment for the entire summer is not eligible.
Transportation expenses to and/or from care	Potentially	Standard	Only the cost of transportation to or from where care is furnished by a dependent care provider may be an employment-related expense (for example, transportation to and from a day camp or to an after-school program not on school premises).
Tuition for pre-k or nursery school	Yes	Standard	
Tuition for kindergarten or above	No	N/A	