## Dependent Care Eligible Expense Guidelines

- Dependent Care must be for an eligible dependent under age 13 who is a member of the participant's household and for whom the participant can claim expenses on the Federal Income tax Form 2441, "Credit for Child and Dependent Care Expenses". Other dependents must be physically or mentally unable to care for themselves.
  - Participant and spouse (if married) must live with the dependent(s)
  - In the case of divorced parents, only custodial parent can participate in DCAP regardless of tax dependent status.
- Care must be so the participant and spouse (if married) can work, look for work or go to school.
- Dependent Care arrangements that qualify for expense reimbursement include:
  - A Dependent (Day) Care Center provided that if care is provided by the facility for more than six individuals, the facility complies with applicable state and local laws.
  - An Educational Institution for pre-school children. For children beyond pre-school age, only expenses for non-school care (e.g., after-care) are eligible.
  - An individual who provides care inside or outside your home. The individual may not be a child of the participant under age 19 or anyone the participant can claim as a dependent for Federal tax purposes.
- Expenses not eligible for reimbursement:
  - Education expenses
  - Overnight camp
  - · Food, clothing
  - Entertainment
- Click here to view Sentinel's eligible expense list. You will need to click on "Dependent Care FSA" below the search bar.

