A Dependent Care FSA provides pre-tax reimbursement of out-of-pocket expenses related to dependent care. This benefit may make sense if you (and your spouse, if married) are working or in school, and:

- Your dependent children under age 13 attends daycare, after-school care or summer day camp
- You provide care for a person of any age whom you claim as a dependent on your federal income tax return and who is mentally or physically incapable of caring for himself or herself

Below is a generic list of Eligible Dependent Care Expenses that can be reimbursed to you.

- After School Camp
- Summer Camp
- Daycare (child & adult)
- Nursery School
- Pre-School Tuition
- Adult Caregiver
- Nanny

**Maximum Contribution Amounts:**

- $5,000 per household
- $2,500 for married employees filing separate tax returns

**Overview of Plan:**

- Funds are available as your account is funded by your payroll deductions (IRS regulation)
- Required to submit a copy of your dependent care expense invoice/bill for reimbursement
Eligible Expenses:

- Acupuncture
- Birth Control Products
- Chiropractors
- Contact Lenses & Solution
- Co-Payments
- Deductibles
- Dental Fees (medically necessary)
- Dentures
- Denture Adhesives
- Diabetic Supplies
- Eyeglasses (prescribed)
- Eye Examination Fees
- Eye Surgery (Cataracts, LASIK, etc.)
- First Aid Supplies
- Hearing Devices & Batteries
- Heat Wraps
- Insulin
- Laboratory Fees
- Medicine Dropper/Spoon
- Motion Sickness Devices
- Oral Surgery
- Orthodontia
- Office Visits
- Obstetrics & Fertility
- Orthopedic Devices
- Oxygen
- Periodontist Fees
- Physical Therapy
- Pill Boxes
- Podiatrist Fees
- Prescription Drugs
- Psychiatric Care
- Psychologist Fees
- Quit Smoking Patches
- Radiology
- Routine Physicals
- Rx supplies (syringes, needles, etc.)
- Speech Therapy
- Thermometers
- X-Rays & MRI

Items Requiring a Doctor’s Letter of Medical Necessity or Rx:

- Acne Medication
- Allergy & Sinus Medication
- Antacids
- Anti-Itch Medications
- Antiseptics
- Bronchial Asthma Inhalers
- Cold Sore Medication
- Cough & Cold Remedies
- Decongestants
- Exercise Equipment
- First Aid Creams
- Hypnotism
- Laxatives
- Lice Treatment
- Massages
- Nasal Spray
- Nasal Strips & Snore Relief
- Pain Relievers
- Personal Trainer
- Sleeping Aids
- Wart Removers
- Vaporizers/Humidifiers
- Vitamins, Minerals and Supplements