

## Know Your Health Care FSA/HRA Eligible and Ineligible Expenses

**Maximize the Value of Your Reimbursement Account** - Your Health Care Flexible Spending Account (FSA) and/or Health Reimbursement Account (HRA) dollars can be used for a variety of out-of-pocket dependent day care expenses. The following is list of the most common expenses.

### Flexible Spending Account - Dependent Day Care

#### Eligible Expenses

<ul style="list-style-type: none"> <li>■ Babysitting (Work-related)</li> <li>■ Before and after-school care (example: A+)</li> <li>■ Summer day camp</li> <li>■ Tuition for Preschool</li> <li>■ Summer Fun</li> <li>■ Intercession programs during Fall, Winter, and Spring Break</li> <li>■ Nursery school</li> <li>■ Day Camp (Summer &amp; Intersession)</li> <li>■ Preschool</li> </ul>	<p><b><u>Adult Care</u></b></p> <ul style="list-style-type: none"> <li>■ Elder Care (Work -related)</li> <li>■ Adult Daycare</li> <li>■ Custodial elder care (work-related)</li> </ul>	
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*Note: This list is not meant to be all-inclusive. DDC expenses are reimbursable as long as allows BOTH parents to work or attend school full time.*

**\*Changes to your FSA DDC election can be made due to a qualifying change in status such as a change in the cost of the benefit.**

#### Ineligible Expenses

<ul style="list-style-type: none"> <li>■ Comprehensive Fees, Setup Fees, Food, Uniform, Activity, and Supply expenses if separated from cost of care shown on bill</li> <li>■ Non-Preschool Tuition</li> <li>■ Overnight camp</li> <li>■ Summer school</li> <li>■ Care for child age 13 or older*</li> </ul>	<ul style="list-style-type: none"> <li>■ Tutoring (example: Kumon)</li> <li>■ Independent Provider Musical/Dance/Sports Lessons</li> <li>■ Babysitting (Not work-related)</li> <li>■ Specific Lessons (example: Japanese. Piano, tennis, etc.)</li> <li>■ Nursing Home Care</li> </ul>
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**\* If you have a child or other dependent relative over age 13 who is mentally or physically incapable of caring for themselves, your dependent care FSA can be used to pay for expenses.**