

2023 Dependent Care Flexible Spending Account eligible expenses



For a complete list of eligible expenses, visit [irs.gov](https://www.irs.gov) or contact UnitedHealthcare at 1-844-587-8503

Adult day care center	After school program
Babysitting (work-related, in your home or someone else's)	Babysitting by your relative who is not a tax dependent (work-related)
Before- or after-school program	Childcare
Custodial eldercare (work-related)	Dependent or eldercare (while you work, to enable you to work or look for work)
Eldercare (in your home or someone else's)	Extended care (supervised program before or after regular school hours)
Housekeeper who cares for child (only portion of payment attributable to work-related childcare)	Nanny
Nursery school	Payment processing fees
Payroll taxes related to eligible care	Preschool
Registration fees (required for eligible care, after actual services are received)	Senior day care
Sick childcare	Summer day camp
Total payment (transferred from previous administrator)	Transportation to and from eligible care (provided by your care provider)

Examples of ineligible expenses

- Activity fees
- Dance lessons
- Educational, learning or study skills services
- Household services (housekeeping, maid, cook, etc.)
- Language classes
- Meals, food or snacks
- Miscellaneous fees (diapers, clothing, etc.)
- Piano lessons
- Registration fees (required for eligible care, prior to actual services being received)
- Sleep-away camp
- Tutoring
- Custodial eldercare (not work-related for other purposes)
- Day nursing care
- Field trips
- Kindergarten tuition
- Late payment fees
- Medical care
- Nursing home care
- Private school tuition (for kindergarten and up)
- School tuition
- Transportation to and from eligible care (not provided by your care provider)